The Bombay Gazette,

AND INDIAN DAILY NEWS.

No. 5,574. New Series.] BOMBAY: SATURDAY, MAY 9, 1863. Annual Subscription in advance...Rupees Fifty-two.

THE BOMBAY GAZETTE.

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THE BOMBAY GAZETTE OVERLAND SUMMARY.

Is published *twice a month*—namely, on the departure of every Overland Mail from Bombay for Europe. It consists of such Indian and other Eastern Intelligence as has transpired throughout the previous fortnight, and is known to be of general interest in Europe, including all important changes in the disposition of H. M.'s Indian Army and Navy, Reports of the Markets, Shipping, Register of Births, Deaths, and Marriages, &c.

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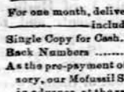
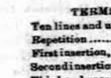
Letters for the Editor of the *Bombay Gazette* should be addressed to the Editor, Fort, Bombay. Letters for the publisher, and all communications relating to the *Bombay Gazette Press* should be addressed to the Manager, Bombay Gazette Press, Fort, Bombay.

FOR LIVERPOOL DIRECT.



THE fine Teak built Ship RAJAH OF COCHIN, Captain Cemming, 970 Tons, A 1, 14 years, offers superior accommodation for Passengers, having a full poop Cabin, and carrying an experienced Steward. Plans of the Cabins may be seen, and every information obtained, on application to Bombay, 8th May, 1863. RITCHIE, STEUART & Co.,

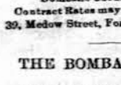
FOR LIVERPOOL.



TO SAIL ABOUT the 25th INST. —The fine A 1 Ship HENRY MOORE, 1117 Tons registered. For Passage, having very superior Poop accommodation, apply to Captain Stuart on board or to W. & A. GRAHAM & Co. Bombay, 7th May 1863.

FOR LONDON DIRECT.

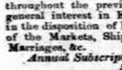
To Sail about 10*th May.*



THE Splendid fast-sailing British Ship EXCELSIOR A. 1. 9 years, 682 Tons Register, Wm. Sanderson, Commander. This ship will be found a first rate Conveyance for Passengers.

For Passage apply to
Bombay, 21st April 1863. Wm. NICOL & Co.

FOR CALCUTTA DIRECT.



TO SAIL IMMEDIATELY.—The Barque BUSSORAH MERCHANT 559 Tons, J. Richards, Commander. For Freight or Passage, apply on board or to J. P. CONFORTH & Co.

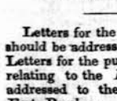
FOR CALCUTTA.

THE Barque ASTEROID, 472 Tons, T. S. Gardener, Master, will sail with quick despatch. For Freight or Passage apply to the undersigned.

HEERJEE AURUT, Agent.
Musjeed Bunder, Bombay, 28th April 1863.

OVERLAND ROUTE *via* TRIESTE

(*In direct communication with the P. and O. Co.'s Steamers to Suez.*)



THE AUSTRIAN LLOYD'S MAIL STEAMERS leave Alexandria direct for Trieste weekly, immediately after the arrival of the Bombay and Calcutta Mails and Passengers from Suez. The distance between Alexandria and Trieste is 200 miles shorter than that between Alexandria and Marseilles, and is much more agreeable, it being a coasting trip full of variety of beautiful scenery from the Island of Candia to the port of Trieste. The passage occupies only 4½ to 5 days and the Company employ on this line their best Steamers, built expressly for this service, and with special reference to the accommodation and comfort of Passengers, with an experienced Surgeon on board each vessel. At Trieste the Austrian Lloyd's Line has an extensive choice of picturesque and interesting routes, occupying from 3 days 6 hours to 5 days to London at an expense varying from £7 to £18.

The railway between Trieste, Calais and Ostend, is complete throughout.

The Custom-house and Pass-port systems have been considerably modified and need not cause any apprehension of being vexatious or troublesome.

Passengers by the P. and O. Company's Steamers to Suez can have their baggage forwarded by that Company's Steamers to Southampton at a charge of 10s. per cwt., to which the Austrian Lloyd's Agent at Suez will attend.

The undersigned Agents are prepared to grant passage tickets for the Steamers plying between Alexandria and Trieste and for the railway between Suez and Alexandria.

Rates of passage money, including a *liberal* table and steward's fees from Alexandria to Trieste, *first-class £16 ; second-class £11 ; children* under 10 years at *half fare ;* under 2 years, Trieste tickets from Suez to Alexandria with all the privileges of Passengers by the P. and O. Co, *first-class £7, second-class £5* 10*s. ; children* over 3 and under 10 years at *half fare.* For further particulars, apply to

A. H. HUSCHKE & Co.,
Agents for the Austrian Lloyd.
Bombay, 27, Medow Street.

NOTICE.

Travellers by the Overland route *viâ* Trieste can have their Pass-ports *viséed* for Austria and Prussia by the undersigned

A. C. GUMPERT.
Consul for Austria and Prussia.
Bombay, 27, Medow Street.

STEAM COMMUNICATION WITH THE MALABAR COAST, CEYLON, MADRAS, AND CALCUTTA.

THE British India Steam Navigation Company's (Limited) Screw Steam Ship CAMBAY, Captain William Clayton, will be despatched on FRIDAY, the 15th instant, at 4 P.M., calling at Ratnagherry, Vingorla, Goa, Sedasheghur, Mangalore, Cannanore, Calicut, Cochin, and Colombo.

Cargo and Passengers for ports on the Coromandel Coast, Madras and Calcutta, will be transhipped to another of the Company's Steamers at Colombo for conveyance to their port of destination.

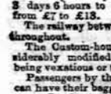
W. NICOL & Co., Agents.

STEAM TO KURRACHEE AND THE PERSIAN GULF.

THE British India Steam Navigation Company's (Limited,) Screw Steam Ship CORINGA, (750 Tons and 160 H. P.,) Frederick Blackmore, Commander, will be despatched with Mails, Passengers, and Cargo for Kurrachee, Muscat, Gundel, Bushire, and Bussorah, twelve hours after arrival of the Overland Mail.

W. NICOL & Co., Agents.

FOR SURAT.

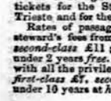


THE new and well-known Steamer MONTEITH PERSEVERANCE STONE, A. L. TAYLOR, Commander, will start for the above Port, on SATURDAY, 9th Instant, at 1 P.M. positively.

For Freight or Passage, apply at the Steamer's Office, next to Bazar Gate.

Bombay, 8th May 1863.

FOR SURAT.

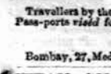


THE fast-sailing first-class Steamship, MANCHESTER, C. W. McDonald, Commander, was lately repaired extensively and efficiently in Her Majesty's Dockyard under the supervision of Government Officers; her Engines have been thoroughly repaired and refitted with a new Boiler, and has excellent accommodation for first-class Passengers, will leave for the above Port on MONDAY, the 11th instant.

For Freight and Passage, apply at the Office, No. 60, Bazar Gate Street, Fort, near Thucker Jewraj Baloo.

DWARKADASS ODHOVJEE, Secretary.
Bombay, 8th May 1863.

FOR SURAT.



THE well-known and fast sailing Steamer SIR J. R. CARNAC, T. VanWullen, Captain, will leave for the above Port, on SUNDAY, the 10th instant, at 7 A.M. precisely.

It is requested that Passengers will not go on board without a shipping order from the Office.

For Freight or Passage, apply at the Office, Bazar Gate Street, Fort.

NOTICE.—Consignees of Machinery (Cotton Press) marked D S J 1/55/ 69 Pieces; shippers Matheson K 57/69/ and Bensuive of Liverpool per ship *Ambrose*, are requested to SEND OFF BOATS to take charge of the above goods, failing which the same will be landed and lodged in the Government Warehouse, and such steps shall be taken as may prove advisable to the interest of owners of the vessel to reimburse the freight and charge incurred thereon.

SOUZA PINTO & Co.,
Agents for Owners and Captain Daniel.
Bombay, 7th May 1863.

Notices.

NOTICE.—Consignees of Cargo per *Africana*, from London, are requested to send Boats to take delivery of their Goods as they come to hand, otherwise they will be landed by the Captain at their expense and risk, and he will not be responsible for the condition of any Package after it leaves the Ship's deck.

T. K. HATFIELD, Master.
At Cursetjee Pallonjee & Co. Dubash.

NOTICE.—Consignees of Goods per Ship *Fleur-de-lis*, from Liverpool, are requested to send off Boats for their Cargo without delay, failing which, the same will be landed at their expense and risk.

REMINGTON & Co.,
Bombay, 4th May 1863. Agents for the Ship *Fleur-de-lis*

NOTICE.—Consignees of Goods per Ship *Mystery*, Captain H. Star, from London, are requested to send off Boats for their Cargo without delay, otherwise the Goods will be landed by the Captain as they come to hand, at the expense and risk of the concerned.

Captain Star will not be responsible for the condition of any Package after it once leaves the Ship's deck.

EWART, LAWHAM & Co.,
9th May 1863. Agents for the Captain.

NOTICE—Consignees of Cargo per Ship *Edmondsbury*, Captain Varley, from Mauritius, are requested to send off Boats for their Goods as they come to hand, otherwise the Captain will land the same on account and at the risk of the concerned.

Captain Verley will not be responsible for the condition of any Package after it leaves the Ship's deck.

RENNIE, SCOVELL & Co., Agents.

NOTICE.—Consignees of Cargo per Ship *Americana*, W. Potts, Master, from Liverpool, are requested to send off Boats for their Goods as they come to hand, otherwise they will be landed at the expense and risk of the concerned.

The Captain will not be responsible for the condition of Packages, after they have left the Ship's side.

All landing orders, accompanied by Bills of Lading must be sent to our Office for countersignature.

MACNEE & Co.,
Agents for Captain Potts.
Bombay, 2nd May 1863.

NOTICE TO THE CONSIGNEES OF CARGO PER S. S. "SINGAPORE."—Consignees of Cargo from China, are requested to clear their Goods from the S. S. *Singapore* before the 9th instant, otherwise they will be landed at the Custom House at their risk and expense. This is necessary as the Ship sails again for China on the 11th instant.

G. A. GRAINGER,
Acting Superintendent.
P. and O. S. N. Co.'s Office, Bombay, 6th May 1863.

NOTICE is hereby given, that the Ship *Alexandra*, arrived in Bombay harbour on 5th instant, and entered on the 6th. Agreeably to the terms of the Charter she is ready to discharge her Cargo of Iron. Consignees are requested to SEND OFF BOATS for their Cargo, or it will be landed at their expense and risk.

A. C. PETTERSSON, Commander.

NOTICE is HEREBY GIVEN, that Captain Peat, and Agents, will not be responsible for any DEBTS contracted by the Crew of the Ship *Lochnagar* during her stay in this Port.

Bombay, 7th May 1863.

THE Consignees of the following Goods, bearing the marks below specified, per *Fleur de Lis*, from Liverpool, are requested to take delivery at once to-day, failing which the same will be landed at the expense and risk of the concerned.

Captain Taylor will not be responsible for the condition or contents of any Packages after they have left the Ship's deck.

2588 Bars Iron marked O. P. S. shipped by Stevens Brothers & Co.
11 Cases Machinery marked J. H. shipped by Hermann Mathias.
2 Cases Merchandise marked A H H shipped by Cropper Ferguson & Co.
5 Cases Merchandise marked P H S 99 shipped by Cropper Ferguson & Co.
500 Bundles Sheet Iron marked S shipped by Soares & Co.
1000 do. Nail Rod do. do.
200 Barrels Beer marked M C Co. J N & S shipped by J. Nathan & Sons.
50 Cases British Wine marked C shipped by J. Crabbe & Co
REMINGTON & Co.
Agents for the Ship *Fleur de Lis*.
Bombay, 7th May 1863.

MR. FREDERIC VIX is authorized to sign our Firm by procuration.

JULES SIEGFRIED & Co.
Bombay, 1st May 1863.

NOTICE.
HIS ROYAL HIGHNESS THE PRINCE OF WALES FETE.

SUBSCRIPTIONS TO HIS ROYAL HIGHNESS THE PRINCE OF WALES' FETE, will be received by the Bank of Bombay, and such Gentlemen as have already subscribed towards it, are requested to pay the amount of their Subscription into the Bank of Bombay as soon as practicable.

VENAYECKROW JUGONNATHJEE,
Bombay, 20th April 1863. Secretary.

THE MANOCKJEE PETIT'S SPINNING AND WEAVING COMPANY.—The Directors having made a Tenth Call, the Shareholders of the above Company are requested to pay in at the Office of the Company, on or before WEDNESDAY, the 20th May next, Rupees 100 per Share.

Interest at the rate of 12 per cent. per annum will be charged on all Calls paid within one month after that date; after the expiration of that period the Shares will be liable to forfeiture.

By order of the Board of Directors,
PESTONJEE DADABHOY, Secretary.
Bombay, 16th April 1863.

NOTICE is hereby given, that a Special General Meeting of the Elphinstone Land and Press Company (Limited) will be held on THURSDAY, the 14th day of May, instant, at 3 o'clock, in the afternoon, at the Office of the Company, when the following Resolutions which were passed at a Special General Meeting on the 31st day of March last, will be submitted to the Meeting for confirmation.

1. That the following be added to the Regulations contained in the Articles of Association of the Company.

"The Directors shall be at liberty from time to time to sell or lease upon such terms as to them may seem proper any portions of the land for the time being belonging to the Company and any buildings, premises, or other property of the Company."

2. That this Meeting approves of the terms of the agreement which has been entered into with Government for the reclamation of land from the sea in the harbour of Bombay, and the Directors are hereby empowered to carry the same into effect in such manner as to them may seem proper, and for that purpose to surrender or otherwise make over to the Government all or any portion of the Elphinstone Bunder.

W. NICOL & Co., Secretaries and Treasurers.
Bombay, 6th May 1863.

TENDERS ARE HEREBY INVITED for the erection of THREE BUILDINGS in the ELPHINSTONE CIRCLE, viz., for the Chartered Bank, the Chartered Mercantile Bank, and for Messrs. Remington & Co. Drawings and specifications for the same to be seen at the offices of the undersigned, at Messrs. Ritchie, Steuart & Co.'s premises in the Fort, on and after the 7th instant. No Tenders will be received after 5 o'clock P.M. on the 15th instant.

J. G. T. SCOTT.

NOTICE TO CONTRACTORS AND OTHERS.—The Executive Engineer Surat and Broach, is prepared to receive, up to the 15th May, Tenders for the repairs of all Public Buildings and other works in the Surat and Broach Collectorates; schedules showing the probable quantity of work to be done, can be obtained on application at the Executive Engineer's Office in the Ditch Bunder at Surat.

Executive Engineer's Office, Surat, 13th April 1863.

THE WESTERN INDIA HOTEL COMPANY. (LIMITED.)

Capital £100,000 (ten Lakhs) in four thousand Shares of £25 each.

Provisional Directors.

The Hon'ble M. Scott, Esq.	H. Byne, Esq.
R. McIlwraith, Esq.	R. Hannay, Esq.
J. A. Forbes, Esq.	Spencer Compton, Esq.
R. L. Tracey, Esq.	

Solicitor.—Messrs. Kelly and Hore.
Treasurers.—Messrs. Nicol & Co.
Secretary.—G. W. Terry, Esq.

THIS COMPANY has been formed for the purpose of erecting, establishing, and maintaining, under European Management, on the "New" Town on the Esplanade of Bombay, A FIRST CLASS HOTEL on the scale adapted to the present times and to the requirements of the rapidly increasing and constantly shifting population of the Capital of Western India.

Hotel accommodation in Bombay is at present notoriously bad in kind, and insufficient to meet the wants of the comparatively limited number of Travellers to or from Europe who pass through the Town. Indeed, even permanent residents in Bombay—now that rents have risen so high and that the space left in the Island for building new Dwelling-houses is so limited—feel the necessity for the establishment of an Hotel in which they could enjoy, on reasonable terms, some at least of the comforts and luxuries of European life. But when, in the course of the next five years, the continual development of our trade and the completion of the system of Indian Railways has transformed Bombay, now merely the chief town of the Presidency, into the commercial and industrial capital of the whole of India, and made this port the gateway of the East for hundreds of passengers by every weekly mail, the confusion and discomfort will be overwhelming unless preparations be made to meet the pressure by the erection of an Hotel on a scale of grandeur and comfort equal to that of the Palatial Hotels which have sprung up of late years, in consequence of the immense stimulus given to travelling by Railways and Steamers, in the great Capitals of Europe and America.

The Company proposes to take advantage of the opportunity offered by the building of a New Town on the space now occupied by the Ramparts and Esplanade of the Fort of Bombay, to secure a site, unequalled for convenience of access from the harbour, the European Town, and the Railway Stations, and being at the same time close to the sea, away from the sights and smells of the Native Town, and always open to the invigorating Sea breeze.

Under proper management, it is believed that such an Hotel cannot fail to be successful, and to return large profits to its Shareholders. Public opinion in Bombay is unanimous in favour of such an undertaking, and to those who have witnessed the marvellous development of Bombay within the past few years, and who know how eager is the demand for Hotel accommodation at present, it need not be pointed out to what an immense extent that demand will be increased within the next two or three years.

Applications for Shares to be addressed to the Officiating Secretary, Western India Hotel Company (Limited), Messrs. W. Nicol & Co., Fort.

Notices.

HAIR DYE.

J. ROBINSON, Hair Cutter and Perfumer from Truefitts, Bond Street, London, having had great experience in hair dying, begs to offer his services to the public of Bombay. 4, Medow Street, Fort.

N. B.—Ladies and Gentlemen waited on at their own residences.

NOTICE OF REMOVAL.

F. BORSINI, CHRONOMETER, WATCH AND CLOCK MAKER, AND JEWELLER, begs to inform his customers and the public generally, that he has now removed his Establishment to No. 33, Medow Street, Fort, next door to the shop of the late firm of Peat & Co., Saddlers, where he invites an inspection of a newly arrived assortment of Watches, Clocks, Musical Boxes, and Jewellery, made by the best London and Geneva makers.

N. B.—Chronometers repaired, cleaned, and accurately rated.

Watches of every description repaired and cleaned properly, so as to ensure time-keeping.

Charges Moderate.
Bombay, 1st April 1863.

Houses, &c. to Let

TO BE LET.—Two ROOMS, either for Offices, or Godowns. Apply to DOSSABHOY BYRAMJEE & Co., No. 3, Nesbit Lane, Fort.

TO BE VACATED FROM THE 15th PROXIMO.—A SNUG LITTLE COTTAGE on the Mount Road, called the "Rozario Cottage." Apply to

SORABJEE JAMSETJEE JEJEEBHOY.
23rd April 1863.

TO LET.—A Large GODOWN in Marine Street Apply to Cowasjee Manockjee Limjee, at Messrs Leckie & Co.'s Office.

TO LET.—From 1st June (or 1st May if desired), the large, commodious, and airy BUNGALOW, called "Bell Grove," situated in Love Lane, Mazagon, occupied by the Hon'ble J. D. Inverarity. Apply to DADABHOY RUSTOMJEE Parukh, Girgaum Back Road, No. 2.

TO BE LET FROM 1st JUNE 1863.—An airy and Commodious HOUSE, No. 16, Apollo Street, Fort, now in the occupation of Mr. Cumroodeen Tyebjee, Solicitor. Apply to DAVID SASSOON & Co.
27th April 1863.

TO LET AT BANDORA, WITH IMMEDIATE POSSESSION.—A furnished BUNGALOW, in one of the best situations on the Hill. Apply to CURSETJEE SORABJEE NAUDERSHAW, at Messrs. S. Burstall & Co.'s.

TO LET.—A very large Godown in Nesbit Lane, No. 9. Apply to EDULJEE PALLONJE BROS, No. 40, Medow Street, Fort.

TO LET.—A spacious WAREHOUSE, in Golab Lane, Fort. For rent and other particulars apply to JEWAJEE MANOCKJEE, on the Premises.

TO BE LET.—A furnished Upper-roomed HOUSE in Mount Road, Mazagon, from 1st June to 20th September. Vehar Water on the Premises. Rent moderate. Apply to Messrs. CRAWFORD & Co. Marine Street.

TO LET.—A Godown, situated in the Fort, British Hotel Lane, lately occupied by Messrs. Lyon, Brothers & Co. Apply to Messrs. EDULJEE RUSTOMJEE'S SONS, No. 11, British Hotel Lane, Fort.

TO LET.—The Extensive Stone-Floored Godown, being the lower floor of the undersigned's Office. Can be used either as Godowns or as Offices at present the Auction Rooms of Messrs. Ardaseer Limjee & Co. Rent moderate.

Bombay, 14th April 1863. ROBERT FRITH & Co.

FOR SALE.—Barton and Guestier's Beychevelle Claret, Ruinart Pere, and Fils' Champagne, A. Tribot Fils & Co.'s Old Cognac, Cortisoos' Sherry, also Beaujolais Burgundy, a pleasant light Wine, warranted to keep for years in any climate.

Also a few of Milner and Son's Fire Resisting Safes.

Apply to Nowrojee Manockjee at Messrs. EWART, LATHAM & Co.
Bombay, 18th April 1863.

SELF-PRESERVATION.—An Essay on Nervous and Physical Debility, whether arising from excesses, accident, or climate; with Practical Observations on a safe and successful Mode of Treatment. By Samuel La'Mert, M.D., 37 Bedford Square, London, Doctor of Medicine, of the University of Erlangen, Honorary Member of the London Hospital Medical Society, Licentiate of Apothecaries' Hall, London, &c., &c. Just published, price One Rupee, with numerous Cases and Engravings.

Patients residing in India can be treated by correspondence. The work may be had in Bombay, of Messrs. C. and J. Hormusjee, Apollo street; in Calcutta of Baboo K. M. Day, 10, Hare Street, and in Madras, of Pharoah & Co., *Athenæum* Press; or it will be forwarded by the Author direct from England, on receipt of 1½ Rupees in Indian postage stamps.

THE SCIENCE of LIFE; or, How to Live, and What to Live For; Explanatory of the Mysteries of Man's Existence, and the various Phenomena of life. With Instructions for securing Health and Strength, and Remarks on the Treatment of Disorders incidental to Sedentary Life. By a Physician. Beverly Yuil's Practice. Just published, price one Rupee, New Edition, by post.*

Contents: The Physical Education of Early Life—The Art of Prolonging Life—The Theory of Digestion—The Stomach and its Difficulties—The Digestive Organs—Nutrition, and the Regulation of the Passions—Nervous Disorders, etc.*

London, Mann, 39 Cornhill; Bombay, Messrs. C. and J Hormusjee, Apollo Street.

* Bill in price by post.

ROSSELET & Co., have always on hand, a nice choice of Ladies' and Gentlemen's Companions, Pic-Nic, ditto, Travelling Inkstands, Portfolio, Portmonaies, and Cigar Cases, fine French Stationery.

JUST ARRIVED.—Silk and Alpacca Umbrellas from the best makers in London..... Rs. 4 to 12
Sponges ..... 1 to 20
Hairbrushes (Gouncil & Co.) ..... 3 to 5
Brown & White Turkish Towels (a dozen) ..... 12 to 36
Fancy Looking Glasses assorted, of sizes and shapes 2 to 20
Thermometers ..... 2 to 5
Writing Paper and Envelopes from De la Rue & Co. Apply to
ROSSELET & Co.

ROSSELET & Co. have just received some nice Jewellery, consisting of Gold Necklets, 18 ks. for Rs. 50
Do. Sleeve Studs, do. from ..... 20 to 35
Do. Rings, set with pearls, rubies, and turquoise. 4 to 40
Silver Small Boxes, engraved, chased and engraved... 25 to 30
A large stock of Gold Charms and Lockets, from ... 20 to 50
Gold Hunting Watch, independent seconds, with two dials, and dates of the month Lever..... 700
Do. Self-winding independent seconds, Lever 600
Do. Self-winding Ladies' Hunting Watches, beautifully enamelled, and set with diamonds..... 400
Gold Reversible Watches making at pleasure, a Hunting or Open-faced Watch, one of them splendidly chased and engraved..... 300

ROSSELET & Co. have on hand a new and large stock of Riding Whips, of every kind and description.

Walking Sticks do. do.

Stereoscopes, for 12, 25, and 50 Views, from Rs. 45 to 70.

And a great variety of fancy goods, which really deserve to be seen.

FOR SALE.

A beautiful French Iron Safe, large size. Apply to
ROSSELET & Co.

BASSETT & Co. (late WALKER & Co.)—All kinds of CARPENTERS' and ENGINEERS' TOOLS, HOUSE FITTINGS of all descriptions, including WATER CLOSETS, WASH-HAND BASINS, &c. &c.

PORTLAND CEMENT (*only a few casks left*), PAINT BRUSHES, GARDEN TOOLS, SHOT and POWDER FLASKS, RIFLE FITTINGS.

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The Corporation purchase or collect Bills payable in Europe or in Calcutta, Madras, Ceylon, Hongkong, Singapore, Mauritius, Melbourne, and Sydney.

DEPOSITS.

The Corporation receive Deposits on the following terms :—

repayable on demand, in sums of Rs. 100 and upwards	2 per ct. per annum.
Do. in one sum, at 3 months' notice	3 "
Do. do. 6 do.	4 "
Do. do. 12 do.	5 "

No interest allowed on Deposits under Rs. 1,000, nor on deposits over Rs. 50,000, *unless by special arrangement.*

REMITTANCE.

The Corporation undertake to remit money to Europe by each Overland Mail free of charge.

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The rate of Commission charged by this Agency on the purchase or sale of Government Securities negotiable in Bombay, is ¼ per cent. on the amount invested or realized, and on the collection of Bills, one per cent. and Postage.

The Corporation take charge of Government Paper, Shares in the Bank of Bombay, and other local Stocks, free of all charges, and will draw Interests and Dividends on the same as they fall due, on the following terms :—

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3 Do. at 2s.	0¾d.	"	
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1 Do. at 2s.	0 1/16d.	"	
On demand at 2s.			

DEPOSITS.

Interest is allowed on CURRENT ACCOUNTS at 2 per cent. per annum, on the daily balance, and, and on Fixed Deposits, as follows :—

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Do. 6 do.	5	"
Do. 12 do.	6	"

No Interest allowed on Current Account Balances under Rs. 1,000 nor on Deposits above Rs. 50,000, unless by special arrangement.

REMITTANCE.

The Bank's Agency undertakes to realise Drafts or Hoondies on the Presidency without charge, for remittance to Europe in the Bank's Bills on the City Bank, London.

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COMMISSION.

On the sale or purchase of Government Paper, Bank Stock and other Securities ¼ per cent. on the amount realised or invested.

The Bank receives Government and other Securities for safe custody, free of charge, the Interest or Dividends thereon being credited to account, or remitted home in the Bank's Bills.

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" " " "	3	do.	ls.	11¾d.	do.
" " " "	2	do.	ls.	11¾d.	do.
" " " "	1	do.	ls.	11¾d.	do.
On Scotland " " }	On demand ...ls. 11¾d. do.				
On Ireland " " }					

Drafts on *the Bank of England*, on *Scotland* or *Ireland* are issued payable on *demand* only.

To prevent disappointment to persons at a distance who may purchase the Bank's Bills on Europe, the Manager will, whenever so desired, forward the first of exchange direct on being furnished with the address of the person to whom the Bill is to be sent. *In all instances where a Bill is required in favor of a lady, her Christian name must be given in full.*

The Bank is prepared to negotiate drafts payable in London or Liverpool, and will also purchase or grant Bills payable in Calcutta.

CURRENT ACCOUNTS.

Interest allowed at 2 per cent. per annum on balance exceeding Rs. 500 and not more than 50,000, and 1 per cent. per annum on balances exceeding Rs. 300 and not more than Rs. 500.

Interest is not allowed on balances of more than Rs. 50,000 except by special arrangement.

FIXED DEPOSITS.

Subject to 12 months' notice of withdrawal	6	per cent	per ann.		
do.	9	do.	do.	2½	do. do.
do.	6	do.	do.	5	do. do.
do.	4	do.	do.	4½	do. do.
do.	3	do.	do.	4	do. do.

Notice of withdrawal may be given either when the money is deposited or at any future time, if the deposit be taken in the Bank's draft on Europe, the notice of withdrawal will *generally* be dispensed with.

The Bank reserves to itself the right of paying off or of modifying the terms of Fixed Deposits, on giving one month's notice.

Deposits of Rs. 100 and not exceeding Rs. 50,000 are received by the Bank subject to 15 days' notice of withdrawal on either side, and interest allowed thereon at 2 per cent. below the Bank of Bombay minimum rate of discount, rising or falling therewith, but in no case will a higher rate than 5 per cent. be allowed on Deposits of this class.

Unless money shall have been lodged 15 days prior to the Notice of Withdrawal no interest will be allowed.

Government Paper and other Securities received for safe custody, and the interest remitted by the Bank's draft free of charge.

The Bank will procure enfacement of Government Paper on accounts of Constituents, and forward the same to the Head Office without charge.

It is particularly requested that all orders or Hoondees may be made payable to, and all communications addressed

"*The Manager, Bank of Hindustan, (Limited,) Bombay.*"

H. E. W. BAKER, Manager.

Rampart Row, 7th April 1863.

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London Bankers.
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BOMBAY AGENCY

Offices—23, Rampart Row.

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EXCHANGE.

Drafts granted as follows :—

On London 6 months' sight	2s.	0¼d.	per Rp.		
" 3 Do. Do.	2s.	0d.	"		
On Demand	ls.	11¾d.	"		
On France 6 months' sight	frs.	2-56 cts.	"		
" 3 Do. Do.	"	2-53	"		
" On Demand	"	2-50	"		

DEPOSITS.

Interest at 2 per cent. per annum allowed on Current Deposits when not less than Rs. 1000, nor exceeding Rs. 50,000, for fixed periods as may be specially arranged.

DISCOUNTS, LOANS, &c.

The Agency discounts approved Local Bills, grants Loans on Government Paper, Bullion, Bank Stock, and approved Shares and other Securities.

Any further information as to rates of business, &c. may be had at the Office on application by letter to the undersigned, to whom all remittances should be made payable.

T. R. R. DAVISON, Acting Manager.

Bombay, 25th March 1863.

CHARTERED MERCANTILE BANK OF INDIA, LONDON, AND CHINA.

EXCHANGE.

THE Bank grants Drafts on London, and on Scotland and Ireland, also Circular Notes negotiable in Egypt, Syria, and the principal Towns of Europe, at the following current rates of Exchange :—

On London, at 6 months' sight	2s.	0¼d.	per Rupee.		
" 4 do.	2s.	0¾d.	do.		
" 3 do.	2s.	0¾d.	do.		
" 2 do.	2s.	0¾d.	do.		
" 1 do.	2s.		do.		
" On demand	ls.	11¾d.	"		
On Scotland do.					
On Ireland do.	ls.	11¾d.	do.		

Circular Notes for the use of Travellers on the Continent and to Europe, Overland at 1 day's sight... } ls. 11¾d. do.

Drafts at 6 months' sight are not granted for less than £50 and amounts under £20 are only drawn for payable on demand.

The Bank also purchases Bills and grants Drafts payable in Calcutta, Agra, Madras, Lahore, Kurrachee, Umritsur, Hongkong, Shanghai, and Sydney.

INTEREST ALLOWED.

On Current Accounts ..... 2 per cent.
Deposits for 3 months ..... 3 "
Do. do. 6 do. ..... 4 "
Do. do. 12 do. ..... 6 "

No interest allowed on Current Account Balances under Rs. 1,000 on or over Rs. 50,000, unless by special agreement
No cheques paid or cash received under Rs. 20.

COMMISSION.

The Bank takes charge of Government Securities, Shares in Banks and other Companies, without charge, and realizes Interest and Dividends thereon on the following terms :—

If to be remitted in the Bank's Drafts, without charge.
If to be paid in India, a Commission will be charged of ¼ per cent.
On returning Government Paper, or Share Certificates out of safe custody, or when sold on paying the proceeds of such sale in India, a commission, will be charged of ¼ per cent. But if proceeds are remitted on the Bank's Drafts, without charge.
Commission charged on purchase and sale of Government Securities and Shares ¼ per cent.

R. D. PEEBLES, Acting Agent.

Bombay, 8th May 1863.

CENTRAL BANK OF WESTERN INDIA.

INTEREST ALLOWED.

ON Current Deposit Accounts above Rs. 1,000 and, not exceeding Rs. 50,000, repayable on demand, at 2 per cent per annum.
On Deposits for 3 months certain 3 per cent per annum.
Do. " 6 " " 5 " "
Do. " 12 " " 6 " "

EXCHANGE.

Bills on London, at 6 months sight	2s.	0d.	per Rupee.		
Ditto at 4	ditto	ls.	11¼d.	do.	
Ditto at 3	ditto	ls.	11¾d.	do.	
Ditto at 2	ditto	ls.	11¾d.	do.	
Ditto at 1	ditto	ls.	11¾d.	do.	
Ditto on demand	ditto	ls.	11¾d.	do.	

Drafts at 6 months' sight are not granted for less than £5. and amounts under £20 are only drawn for payable on demand

COMMISSION.

On the sale or purchase of Government and other Securities 5 per cent. on the amount realised or invested.

The Bank receives Government and other Securities for safe custody, free of charge, the Interest or Dividends thereon being credited to account or remitted home in the Bank's Bills, also without charge.

On Interest or Dividends, or on proceeds of Securities by Sale, ¼ per cent. commission charged, if the amounts be paid in India, if remitted home by the Bank, no commission charged.

On returning Securities out of safe custody ¼ per cent. Commission

Hours of business .....10 A.M. to 4 P.M.
Saturdays.....10 A.M. to 1 P.M.

EDWIN HEYCOCK, Manager.

Bombay, 6th May 1863.

THE AGRA AND UNITED SERVICE BANK, (LIMITED.)

ESTABLISHED IN INDIA, 1833.
Incorporated by Royal Charter.

HEAD OFFICE.....LONDON.
BRANCHES AT CALCUTTA, BOMBAY, MADRAS, AGRA, LAHORE, KURRACHEE, UMRITSUR, SHANGHAI, HONG-KONG, EDINBURG, and SYDNEY.
SUBSCRIBED CAPITAL, £2,000,000 (TWO MILLIONS STERLING.)
PAID-UP CAPITAL, £1,000,000 (ONE MILLION STERLING.)
RESERVED FUND, £192,658 17s. 8d. Rs. 19,26,588 13as. 4p.

The Bombay Manager grants drafts on London on demand and at from one to six month's sight ; also Circular Notes negotiable in Egypt and the Continent of Europe.

The following are the current rates of Exchange :—

On London at 6 months' sight	2s.	0¼d.	
" 4 months' sight	2s.	0¾d.	
" 3 months' sight	2s.	0¾d.	
" 2 months' sight	2s.	0¾d.	
" 1 month's sight	2s.		
" On demand	ls.	11¾d.	
Circular Notes	ls.	11¾d.	

The London General Manager will generally, if desired, be prepared to discount the Bank's Bills at the current rate of the day.

The Bank purchases Bills and grants Drafts payable at Calcutta, Agra, Madras, Lahore, Kurrachee, Umritsur, Hongkong, Shanghai, and Sydney.

INTEREST ALLOWED.

1. On Floating, or Current Deposits, payable on demand of not less than Rs. 1,000 or more than Rs. 50,000, 2 per cent. per annum.
2. On fixed Deposits at 3 months' notice, 3 per cent. per annum.
3. On Fixed Deposits at 6 months' notice, 4 per cent. per annum.
4. On Fixed Deposits at 12 months' notice, 5 per cent. per annum.

Fixed Deposits may generally be availed of for the Bank's Bills on London without notice.

Notice of withdrawal can be given at the time of depositing the money, or at any time thereafter.

Interest is credited to Deposit accounts half-yearly.

No Interest allowed on Current Account Balances over Rs. 50,000, unless by special agreement.

The Funds of all public bodies connected with the Services and of such other Societies as the Directors may consider eligible for the same privilege, will be received by the Bank at its highest rate of interest for the time being subject to modified conditions.

The Bank reserves to itself the right of paying off all interest Deposits, and of modifying the terms thereof, on giving one month's notice.

Parties making remittances to the Bank should specify distinctly the Account or Accounts to which the same are to be credited. *Accuracy in this respect is particularly desirable.*

COMMISSION.

The Bank takes charge of Government Securities, Shares in Banks and other Companies without charge, and realizes the Interest and Dividends, for which a charge will be made of ¼ per cent.

On returning Government Paper or other Securities out of safe custody, a charge will be made of ¼ per cent.

On the purchase or sale of Government Securities and Bank or other Stock, ¼ per cent.

To obviate disappointment to parties at a distance purchasing the Bank's Bills on England, which might reach them too late for despatch by first Mail, it is hereby notified that the Bank will, whenever so requested, transmit the first of Exchange direct, on being furnished with the correct address of the party at Home to whom the remittance is to be sent.

All Orders or Hoondies should be made payable to the Manager of the Agra & U. S. Bank, (Limited), or order, and the letters enclosing them should state distinctly the name of the person to whom the Remittance is to be made (*if to a Lady her Christian name or names in full,*) and the sight at which the Bills are to be drawn.

NOTICE.—The Bank will obtain registry of Promissory Notes of the several Loans of the Indian Government, and Enfacement for payment of the Interest in London.

Drafts for interest on such Government Promissory Notes, on the Treasuries of Calcutta and Madras, will be received for encashment at current rates of Exchange, or for realization in India, at the Head Office of the Bank in London, where constituents can also deposit their securities for safe custody.

Parties are requested to address "*The Manager of the Agra and United Service Bank, (Limited), Bombay*" and to make all orders or Hoondies payable to him.

A Branch of the Bank has been lately established at Sydney, New South Wales, (Mr. Alexander Campbell, Manager) for the transaction of business in all its Branches.

H. B. MACCULLOCH, Manager.

Bombay, 8th May 1863.

COMMERCIAL BANK OF INDIA.

HEAD OFFICE, BOMBAY.

INTEREST ALLOWED.

ON Current Deposit Accounts above Rs. 1,000 and not exceeding 50,000, repayable on demand ..... 2 per ct. per ann.
Fixed Deposits for 6 months ..... 5 do. do.
Ditto Do. 12 do. ..... 6 do. do.
Cheques paid, or Cash received, under Rs. 20

CASH CREDITS.

On Government Securities ..... 11 per cent.
On other Securities ..... 12 do.

EXCHANGE.

Bills on London at 6 months' sight	2s.	0¼d.	per Rupee		
Ditto 3	ditto	2s.	0¼d.	do.	
Ditto Do.	2	ditto	2s.	0¼d.	do.
Ditto	1	ditto	2s.		do.
On demand			ls.	11¾d.	do.

COMMISSION.

On the sale or purchase of Government Paper, Bank Stock, and other Securities, ¼ per cent. on the amount realised or invested.

The Bank receives Government and other Securities for safe custody, free of charge, the Interest or Dividends thereon being credited to account, or remitted home in the Bank's Bills, also without charge.

On Interest, or Dividends, or on proceeds of Securities by sale ¼ per cent. commission charged, if the amounts be paid in India ; if remitted home by the Bank, no commission charged.

On returning Securities out of safe custody, ¼ per cent commission.

Hours of business .....10 to 4 o'clock.
Saturdays .....10 to 1 do.

ROBERT ANGUS, Manager.

Bombay, 8th May 1863.

Shipping.

BOMBAY.

ARRIVALS.

DATE.	SHIPS.	COMMANDERS.	FROM
May 7	Belle Isle	Babot	London 10 Jan.
	Mary Sparks	Oldham	London 1 Dec.
	Excellent	Davies	New Zealand 5 Mar
	Sir Bartle Frere	Nacoda	Aden 27 Mar.
8	Moravshire	Mathers	London 27 Dec.
	Eagle	Murphy	Cardiff 6 Jan.
	Mina	Nordstran ...	Port Natal 1 April

INTELLIGENCE.

Per Ship *Mary Sparkes*, from London.—On the 14th Feb. in Lat. 39-53 S., Long. 4 E., spoke the ship *Helena*, from Melbourne bound to New Zealand, 83 days out. On the 6th March, in Lat. 38-26 S., Long. 46-48 E., spoke the American ship Mary A. from Mouleylee bound to Moulmain, 40 days out. On the 6th April, in Lat. 6-2 S., Long. 62-38 E., signalized American ship *Leucothea*, from Cardiff bound to Kurrachee, 113 days out.

Per Ship *Eagle*, from Cardiff.—On the 6th March, in Lat. 40-37 S., Long. 13-4 W., spoke the Russian ship *Helias*, from Glasgow, bound to Kurrachee, 56 days out. On the 22nd in Lat. 1-35 S., Long. 65-46 E., spoke the ship *Luochew*, from Sunderland, bound to Bombay.

PASSENGERS ARRIVED.

Per Ship *Morayshire*, from London.—Mr. Searson ; Mrs. Kemp and child, and Mr. Ogbourn.

DAILY EXPORTS.

BOMBAY, FRIDAY, 8TH MAY 1863.

For London.

Excelsior.—100 bales Cotton, 350 cwt., Malljee Sewjee ; 25 cases Black Aloes, 50 cwt., F. Chambers ; 3 packages Book-s, &c., Volkart Brothers ; 200 bales Hemp, 700 cwt., S. Tyebjee and Co.

Wellington.—94 bundles Coiryarn, 98 cwt., J. Sigg and Co. ; 106 bundles Coiryarn. 31½ cwt., Trangopollo Azelarte and Co.

Prince Consort.—20 bags Coffee, 25 cwt., M. Rogers and Co.

For Liverpool.

Almora.—17 bales Cotton, 50½ cwt., J. S. Moore and Co. ; 23 bales Munjeets, 78 cwt. 9 lbs., J. S. Moore, and Co.

Lillies.—500 bales Cotton, 1,750 cwt., Muncherssaw Corsetjee ; 300 bales Cotton, 1,050 cwt., Damjee Doongersy ; 250 bales Cotton, 875 cwt., Bapoo Visram ; 400 bales Cotton, 1,400 cwt., Bhugwandass Gungaram ; 300 bales Cotton, 1,050 cwt., Curindass Gungaram ; 110 bales Cotton. 385 cwt., C. N. Cama and Co.

Favorite.—75 bales Wool, 234 cwt. 1 qr. 14 lbs., Habibbhoy Ebram ; 25 bales Wool. 75 cwt., Dawjee Woomersy.

Etna.—31 bales Cotton, 108½ cwt., J. S. Moore, and Co. ; 1 half bale Cotton, 1½ cwt., Bomonjee and Curseetjee Framjee.

John Stuart.—105 bales Cotton, 867½ cwt., Govindram Hurdutroy ; 500 bales Cotton, 1,751 cwt., B. F. Cama ; 100 bales Cotton, 350 cwt., Roopchund Dwarkadass ; 600 bags Linseed, 900 cwt., Damjee Kessowjee.

Rosa Sylvia.—200 bales Cotton, 700 cwt., D. Byramjee and Co.

Southern Bell.—500 bags Surseeseed, 875 cwt. Javareeall Woomersunker.

Venus.—600 bags Linseed, 900 cwt., M. Rogers & Co.

Anna Dorothea.—210 bales Cotton, 735 cwt., Vurudhmon Poonsy.

General Neil.—3 cases Furniture ; 1 case Sandlewood Desk, Peel, Cassels and Co. ; 18 bales Wool, 54 cwt., Ruttonjee Nesserwanjee ; 100 bales Cotton, 350 cwt., Nesserwanjee Manockjee.

Otago.—30 bales Wool, 90 cwt., Pragjee Jewraz.

Tim Whiffler.—1,000 bags Linseed, 500 cwt., F. Chambers.

Havelock.—162 bales Cotton, 567 cwt., Govindjee Mangjee.

Boldon Lawn.—401 bags Surseeseed, 601¼ cwt., Kessowjee Arjoon.

King of Italy.—180 bales Cotton, 630 cwt., C. N. Cama and Co. : Loose Buffaloe Horns, 70 cwt., Jooma Jeatha.

South Carolina.—500 bales Cotton, 1,750 cwt., Jumnadass Tarachund ; 400 bales Cotton, 1,400 cwt., Lalljee Davecdass ; 500 bales Cotton, 1,750 cwt., Dhurumsy Virjee.

Glenaloe.—400 bales Cotton, 1,400 cwt., Nesserwanjee Manockjee ; 100 bales Cotton, 350 cwt., Malljee Sewjee ; 210 bales Cotton, 735 cwt., Vurudhmon Poonsy ; 300 bales Cotton, 1,050 cwt., Ritchie, Steuart and Co.

Bavelaw.—125 bags Rapeseed, 187½ cwt., Chutoorbhoy Nursy ; 300 bales Cotton, 1,050 cwt., Munjee Ramjee.

Berbice.—135 bales Cotton, 472½ cwt., Husraz Curumsy.

Custilian.—200 packages Hemp, 175 cwt., Ramjee Sewjee.

General Simpson.—100 bales Cotton, 350 cwt., Malljee Sewjee ; 50 bales Cotton, 175 cwt., Luckoo Tezpall.

Broughton Hall.—500 packages Linseed, 250 cwt., Gangjee Nurput.

Henry Ferney.—555 bags Rapeseed, 832½ cwt., S. and N. Nanabhoy ; 13 cases Furnitures ; 1 case Oilmanstores, Finlay Clark and Co. ; 500 bales Cotton, 4,750 cwt., Nesserwanjee Merwanjee.

Duke of Wellington.—55 bales Cotton, 192½ cwt., Pancha Teza and Co.

May Queen.—500 bundles Surseeseed, 250 cwt. Soonderjee Damjee.

Sarawak.—500 bales Cotton, 1,750 cwt., Ritchie, Steuart and Co.

Crescent.—60 bales Cotton, 210 cwt., Vusunjee Muesy ; 40 bales Wool, 120 cwt., Jewraz Damoder.

Ocean Empress.—150 bales Cotton, 525 cwt., Faxul Momud Essa.

Duncairn.—500 packages Linseed, 250 cwt., Gangjee Nurput.

For Havre.

Pudsey Dawson.—100 bales Cotton, 350 cwt., Jairam Visram ; 300 bales Cotton, 1,050 cwt., D. Byramjee and Co.

Neptune Bride.—525 bales Cotton, 1,887½ cwt., B. H. Cama.

Tyfon.—90 bales Cotton, 315 cwt., J. Siegfried & Co.

For Hongkong.

Steamer *United Service.*—880 pieces E. Teeth, 34 cwt., Hormusjee and Framjee Burjorjee ; 16 chests M. Opium 140 lbs. each, Aladinbhoy Hubibbhoy ; 6 chests M. Opium, 140 lbs. each, Byramjee Framjee Mehta ; 1 case Liquor 10 gallons ; 2 packages Dall and Ghee, Manockjee Nowrojee ; 5 bundles E. Teeth, 64 cwt., Hormusjee and Framjee Burjorjee ; 282 bundles Shakkfins, 72¼ cwt., M. Fazulbhoy.

PORT CLEARANCE.

The following vessels obtained their port clearances yesterday :—

Bride of the Ocean, J. Kyle, bound to London.
Ship *Frenchman*, W. Galloway, bound to Liverpool.

COMMENCED LOADING.

The following vessels began to load yesterday :—
P. and O. Co.'s teamer *Indus*, from Aden and Suez.
Ship *Southern Se Bles*, for Liverpool.

STATIONS OF H.M.'s INDIAN NAVY.

1450	Ajdaha, 20 (flag-ship), Robinson	... Bombay.
*946	Aucland, (paddle), ...	... Bombay.
	Augusta, 6 (schooner) ...	... Bombay.
664	Berenice, 2 (paddle), Carew ...	... Bombay.
*429	Clive, 14 (sloop), ...	... ...
300	Clyde, 3 (screw gun-boat), Sedley ...	Bombay.
204	Comet, 2 (p gun-boat), Selby...	... River Euphrates.
182	Constance, 3 (schooner), Trollope ...	Bombay.
1025	Coromandel, 4 (screw), Etheridge ...	Kurrachee.
*1022	Dalhousie, (screw), ...	... ... Bombay.
*387	Elphinstone, 12 (sloop,)...	... ... Bombay.
*225	Euphrates, ...	... ... Bombay.
*495	Falkland, 12 (corvette),...	... ... Bombay.
*1459	Ferooz, 13 (paddle),	... ... Calcutta.
90	Georgiana, 2 (tender) ...	... ... Persian Gulf.
215	Goolamar, (paddle yacht), Syrang ...	Bombay.
300	Hugh Rose, (gun-boat) Howett ...	Bombay.
209	Lady Falkland, (paddle), ...	... Bombay.
157	Mahi, 3 (schooner), Carpendale	... Bombay.
*167	Maria, (schooner) ...	... ... Bombay.
49	Nerbudda, (schooner), ...	... ... Kurrachee.
*140	Pleiad, (screw), Hewison	... ... Bombay.
*1246	Prince Arthur (screw), ...	... Bengal P. W. Dept.
960	Semiramis, 8 (paddle), Adams ...	Bombay.
49	Snake, 1 (paddle), Syrang ...	Bombay Harbour.
*288	Tigris, 5 (brigantine) ...	... ... Bombay.
*705	Victoria, 4 (paddle) Arnott...	... Aden.
*1903	Zenobia, 9 (paddle) ...	... ... Bombay.

* Out of Commission.

VESSELS IN BOMBAY HARBOUR.

[c.l. signifies commenced loading."]

FOR LONDON.

1191	Conway, C. Spence—W. Nicol & Co.	
682	Excelsior, Sanderson—W. Nicol & Co.	(c. l. March 17)
1047	Mystery, Stap—Ewart Latham & Co.	
1040	Patterson, Lamble—Forbes & Co.	(c. l. March 23)
1236	Prince Consort, Aitchinn—Lawrence & Co.	(c. l. April 2)
535	Wellington, G. Ditchburn—Forbes & Co.	(c. l. April 29)
	FOR LIVERPOOL.	
1559	Africana, Hatfield—Robinson & Co.	(c. l. May 6)
1107	Almora.—Rennie, Scovell & Co.	(c. l. Feb. 26)
811	Anna Dorothea, Smith—Coupland & Co.	(c. l.

LOCAL.

THE Mails for Galle and Australia per P. and O. Company's steamer *Bombay*, will be closed this evening at six o'clock. Letters, &c., sent by this opportunity are liable to Indian Inland postage.

GOVERNMENT having sanctioned the appointment of a Second in Command of the 21st Regiment N. I. or Marine Battalion, Captain C. F. Grant, 3rd Regiment N. I. is appointed to that office.

A GENERAL Meeting of the Veyavahar Oopayagee Dnyan Vardhak Subha, will be held this day at half-past seven P.M, in the hall of the Dhunjeebhoy Framjee Reading Room and Library, when Mr. Pallonjee Aderjee, a student of the Elphinstone College, will read a paper on Oxygen Gas, with experiments. The attendance of the public is requested.

A DINNER to Commodore Frushard and other Officers of the late Indian Navy was given by the members of the Bombay late Indian Navy Club, on Thursday evening. Colonel Southey, of the Royal Engineers, presided. Above forty gentlemen sat down to dinner and the festivities of the evening were kept up to a somewhat advanced hour.

MURDER ON BOARD THE "DALKEITH."—John Johnson, the prisoner charged with the murder of Captain Flucker, of the ship *Dalkeith*, was fully committed yesterday to take his trial for the offence at the ensuing Criminal Sessions of the High Court.

PROGRAMME of Music to be played by the Band of H. E. the Governor, on the esplanade this afternoon.

MARCH, Christy Minstrels	
OVERTURE, The Mason	*Auber.*
WALTZ, Adelaide	*Lamotte.*
SELECTION, (op) Un Ballo in Maschera	*Verdi..*
CAVATINA, Gli Arabi Nelle Gallie	*Pacini.*
QUADRILLE. Zurich	*D'Albert.*
GALOP, Friedens Jubel	*Kuhner.*
Parell, 8th May 1863.	

SHEPHERD'S ALMS-HOUSES.—The poor people, inhabitants of the Shepherd's Alms-houses have been long suffering from a want of a proper water supply. On their case being represented to the Municipal Commissioners, they resolved to grant them a free supply, but it was found that the funds of the Alms-house (a purely charitable Institution) were too poor to pay for the laying of the pipes and stand pipe necessary for the purpose, and estimated by the Chief Resident Engineer of Water Works at Rs. 124. It is proposed, therefore, to raise the sum by private subscription.

The Clerk to the municipality will be happy to receive any sums transmitted to him for the purpose.

Subscriptions received.

Mr. Forjett	Rs. 15
Mr. Hutchinson	" 15
Major Curtis	" 15

THE FORT GATES.—The Clerk to the Municipal Commissioners has addressed the Secretary of the Ramparts Committee as follows :—

To R. H. SKOWELL, Esq.,

Secretary to the Ramparts Committee.

SIR,—I am directed by the Municipal Commissioners to request that you will draw the attention of the Fortification Committee to the state of the several entrances into the Fort. The roadway at each of the gates is at present exceedingly uneven, and dusty, and all are rendered dangerous owing to the want of any fence or proper protection near the trenches.

As the public are under the belief that the Commissioners are to blame for the state of these openings, they consider it is right to bring the matter to the notice of the Committee and hope that speedy measures will be adopted, to relieve the public of the inconvenience they at present suffer.

W. TRACEY, Clerk to the Board.

8th May 1863.

WATER SUPPLY TO MALABAR HILL.—The following Memo. and Resolution have been forwarded to the Board.

VEHAR WATER.

General Department.

Bombay Castle, 21st March 1863.

Memorandum from the Officiating Consulting Engineer to Government for Bombay Water Works, No. 49, dated 28th February 1863, forwarding a letter from the Chief Resident Engineer, submitting two estimates, amounting respectively to Rs. 228,633-6-0 and Rs. 1,68,005-6-0, of the expense required for supplying Vehar Water to the residents of Malabar Hill, and suggesting as the measure would benefit a limited number of inhabitants at a high cost, it be left to be carried out after the water works shall have been transferred to the Municipality.

RESOLUTION.—The Governor in Council agrees with the Consulting Engineer in thinking that so costly an extension of the Vehar Works should not be undertaken until after the Water Works should have been transferred to the charge of the Municipal Commissioners.

A. D. ROBERTSON, Secretary to Government.

Mr. Hutchinson endorses the above as follows :—

"This may be recorded, I fear it will be a long time before the Commissioners have sufficient spare funds in their hands to permit of their making this extension."

MAZAGON POLICE OFFICE.—8TH MAY.

(BEFORE F. L. BROWN, ESQ.)

FURIOUS DRIVING.—Rama Gunoo, a Hindoo, aged twenty-years, was placed at the bar, charged with driving his Shigram along the Tardeo road, in a manner so rash and negligent as to indicate a want of due regard for the safety of others, and thereby causing injury to Mr. Michael Robert Westropp, on Thursday, the 7th instant.

Mr. M. R. Westropp, stated,—I am a barrister-at-law, and live at Tardeo. Last night between seven and eight o'clock, or about a quarter before eight o'clock, I was driving along the Tardeo Road towards Mahaluxmee. On passing along the dark part of the road among the trees, I heard a gharee coming towards me. I called out, and the driver of the gharee called out. It was very dark, and I observed the gharee had no lights. I therefore kept my horse close to the left side of the road, as close as I could go. The gharee was coming towards me, and the driver instead of keeping to his left kept to his right and the shaft of his shigram struck me on my right leg, upraising the skin, nearly knocking me off the horse, and spinning the horse round against the bank. I called out to him to stop and he did. He had partially checked the horse before he struck me with the shaft. The police came up, and I gave the driver into custody. The prisoner is the man who drove the shigram. Some native women and children were in the gharee.

Govind Ramjee deposed,—I am a police Constable. No. 669, last night about eight o'clock, I was on the Tardeo Road. The prisoner was given into my charge by the prosecutor for driving his shigram against him. He was drunk. I took him to the chowkey.

The Magistrate convicted the prisoner and fined him in the sum of fifty rupees.

POONA.

IT has been stated that the Acting Traffic Manager of the G. I. P. Railway Company has received the orders of the Directors to have everything ready to open the Bhore Ghat Incline to passenger traffic from the 17th of September next.—*Observer, May 7.*

THE WEATHER.—The weather is again growing hot. During the last week the thermometer did not rise higher than 97 degrees on an average, but on Tuesday it was as high as 99½ degrees. Yesterday we believe was the hottest day we have had this year. The thermometer was at 92 at 5 P.M.—*Id.*

THE KHANDALLA POLICE BRIBERY CASE.—Dipoo bin Bajcerow, Yessoo bin Soomajee, and Luximon bin Bhewa, police peons, and Ghotoo, have been acquitted for want of legal proof. The witnesses in this case gave quite different statements, contradicting each other. There is not the slightest doubt of the police having received a bribe, but the poor innocent people could not prove in their statements the exact hour at which the money was borrowed and paid to these police as bribe. The police very shrewdly brought forward witnesses to prove that the money found in their house was borrowed, and not belonging to the bribe. Under the circumstances we hope our Superintendent of Police will not allow these men to serve any longer under him.—*Id.*

KHAN BAHDOOR PESTONJEE SORABJEE'S CHARITABLE DISPENSARY, POONA.—The number of patients admitted during the last month amounted to 479, which with 184 remaining made a total 643, of which 367 were cured, 84 absented, 1 died, and 191 remain under treatment.

The daily average attendance was 80.8. The maximum and minimum of the temperature were 88.6 and 79.2 respectively, the mean being 83.9. The weather was sultry during the noon,

The daily average attendance of the prevailing diseases has been as follows.

Fever 9.6. Diseases of the air passages, lungs, and pleura 6.8. Diseases of the stomach and bowels 14.5, of the brain 7, of the liver 1, and all other diseases 49.4.

The death was that of a Purbhoo lad suffering from remittent fever with head symptoms; he was seen on the 26th day of the attack in an advanced stage of the disease, and died 24 hours after admission.—*Id.*

THE SEIZURE OF THE PETERHOFF.

(*From the Times, April 2.*)

THE commercial world has recently been startled by the capture of a British vessel under circumstances not apparently calculated to lend even a colour to the proceeding. The Peterhoff, a British screw steamer, trading between this country and Matamoras, in Mexico has been made prize by the Federal squadron under the command of Admiral Wilkes. The report of the chief informs us that she reached left Falmouth in January last with a cargo not contraband of war for Matamoras, as and that she arrived in due course at St. Thomas's into which port she put for the purpose of coaling. In those waters she was boarded by an officer from the Federal cruiser Alabama, who examined her papers and passed them, declining to endorse them with the notification of his search, but allowing the vessel to proceed. During her stay, however, at St. Thomas's, Admiral Wilkes entered the harbour in his flagship, and is alleged to have declared at one that the Peterhoff should have been seized. What is certain is that as soon as she put sea again on her voyage he signalled the Vanderbilt one squadron, and that the Vanderbilt, in pursuance of his orders, followed the Peterhoff, overhauled her, and, after some little dallying, carried her off as prize to Key West:—a port of Florida in the possession of the Federals. Now, as no exception could be taken either to the cargo or destination of the Peterhoff, as the trade between this country and Mexico is a perfectly lawful trade, and as the Peterhoff had not so much as a package of contraband on the board, it will be difficult to imagine what grounds even Admiral Wilkes could this time allege in defence of such proceedings. Mr. Crawford, when appealed to in the House of Commons last week, stated without hesitation that the cargo of the Peterhoff was a legitimate one, not covering any such consignments of "hardware" as are despached incessantly to Federal ports, but fairly and truly constituted according to the manifest. She was a vessel, he said, "engaged in carrying legal goods, under legal circumstances, to a good legal port." What, then, could be the meaning of the Federal officer in asserting that her "papers were not quite satisfactory," and what his justification in making prize of hers. These questions it would be hard to answer, except for the light thrown on the case by the debate of Friday last.

Matamoras is undoubtedly a Mexican port, but it is on the frontier of Texas, and Texas is one of the Confederate States. From Mexico to Arkansas and Missouri is a long and painful journey, but it is a journey which may be accomplished with the necessary perseverance, and there seems to be little doubt but that the Confederates have obtained some supplies by this overland route. Admiral Wilkes, therefore, looked probably on the Peterhoff's cargo which, though consigned to a Mexican port, would find its way ultimately to a Southern market and he stopped it on its way. It is even probable that he had received direct instructions to act in this manner, and to seize the Peterhoff wherever he found her, pretty much as he might seize the Oreto or the Alabama. The Federal Government, Mr. Laird has assured us, has its spies all over England. "I believe" he said, "there are spies in my son's works at Birkenhead, and in all the great establishments in the country. A friend of mine had detectives regularly on his track in consequence of "some circumstances connected with his vessels." It seems that some "circumstances connected" with the Peterhoff brought the Federal Admiral on her trace with special orders. The ship was one of a regular line of steamers advertised to run between this country and Matamoras, but the line was not advertised till recently, or since the outbreak of the American War. Whether the American Minister at our Court thought this advertisement suspiciously timed, or whether he had any more particular reasons for mistrust, we cannot say, but it appears that in communicating to Lord Russell a list of "suspected vessels' he included the Peterhoff by name. Now as these suspicions were doubtless communicated by Mr. Adams to his own Government as well as to ours and as the officers of Federal cruisers have made no secret of their orders to capture certain vessels wherever they were found we shall probably be not far wrong in assuming that the Peterhoff was on the list, and that Admiral Wilkes made prize of her accordingly as soon as he ascertained her name and destination.

But a very grave question has thus arisen. As far as regards the Peterhoff herself, it is anticipated that she will be restored to her owners, since the Magicienne, a vessel captured under similar circumstances, and taken also into Key West as prize, has been just now released. But what is to be said of the practice, and of the principles on which the capture was hazarded? Assuming, for the sake of argument, that the necessities of the Southern States do actually create a demand in Mexico, and by those means in this country, is the trade between this country and Mexico therefore liable to interruption? The new doctrine appears to be that any cargo consigned not merely to a belligerent port, but to a port from which it may afterwards reach a belligerent port, is exposed to capture. On this principles, for example, all trade with the Prussian ports in the Baltic might have been forbidden during the Crimean War, as well as all trade with the Russian ports for a land journey would have sufficed to carry the goods from Dantsic to St, Petersburg just as goods might be carried from Matamoras to Vicksburg. So much of the argument recently urged against the right of blockade that railway communication had rendered it ineffectual since all that was now necessary was to run to the nearest neutral port and thence despatch the cargo overland to its destination. But the pretensions of the Federal Government would upset this argument for a blockading squadron might seize a cargo whithersoever consigned, on the mere calculation that sooner or later it would find its way to belligerent hands.

When the seizure of the Trent brought us to the verge of war Mr. Cobden wrote a letter animadverting strongly on the state of things under which half the world might be convulsed because a sea captain fell into an error in interpreting international law. This was a great misapprehension of the question. No legitimate mistake of an ordinary man would ever be likely to produce such consequences. It is not as a mere act of judgment, wrong or right, that the capture of the Peterhoff is to be regarded, but as an expression of the policy pursued by a particular Government. If a Spanish or an Austrian officer had made a mistake with a British merchantman nobody would ever dream of anticipating mischief from the occurrence, but the Federal Government is now advancing extraordinary pretensions by the select agency of an officer whose conduct has already been condemned. The seizure of the Peterhoff whatever it may be is not a "natural error" of a person inexperienced in public law. It is a deliberate attempt to extend and magnify the powers of blockade; nor is it, indeed the first step of the Federals in this direction. They have already almost blockaded certain ports of our own in their eagerness to intercept the traffic between these ports and others, and at last they have gone the length of espying inchoate adventures in this country, putting their own construction on mercantile speculations, proscribing ships beforehand by name, and seizing them, without reference to destination or cargo, wherever they can be pounced upon at sea. We have no doubt, in short, that Admiral Wilkes carried precise instructions to capture the Peterhoff. We believe, also, that she may be released after more or less detention, and compensation, perhaps, paid on demand. The Federals will find their own recompense in the command acquired over the commerce of the seas, and the alarm communicated to traders, but it can hardly be denied that such proceedings call for serious attention on the part of our own Government.

PROSPECTS OF BRITISH TRADE WITH FEDERAL AMERICAN STATES.

(*Mercantile and Shipping Gazette, April 3.*)

THE rapid increase in the public debt of the North American States, the high range in the quotations of imported commodities, and the continuous outflow of the precious metals to Europe, form a subject of special interest at this moment. And the attempt on the part of the Legislature to reduce gold to its par price in all transactions, in order to give a more permanent value to the enormous quality of paper money afloat, is a matter of more than ordinary importance to the mercantile community in this country. If we take the present debt of the Northern States at 254,000,000*l.* sterling, exclusive of about 20,000,000*l.* due to contractors, &c., we shall be pretty nearly correct, although it is almost impossible to understand the confused accounts which have recently arrived from New York in reference to it. This amount of debt though large, ought not to operate upon our industrial operations, or the amount of Trade which hereafter we may carry on with the States; indeed, the recent efforts made to prove that America is in a state of bankruptcy, arising from the present struggle with the South, indicate the absence of adequate statistical details of a reliable character. The enormous issue of paper money—The principal resource of Mr. Chase to meet the expenses of the war—has naturally had its effect upon the price of hard capital, and rate at which notes circulate amongst the people. Indeed, no other result could have been anticipated; but it is a great error to assume that America is not in a position to meet every reasonable claim upon her. As we must, to some extent, be guided by the amount of bullion and specie now in the country, we direct attention to the annexed return, showing the imports and exports of gold since 1821, and the amount in circulation, including the reserves of the various banking institutions in 1862.

On hand in 1821		£7,400,000
Import 1821 to 1849	£50,448,311	
Export 1821 to 1849	36,090,540	
Net import	£14,357,671	
United States mints 1821 to 1849.	2,762,241	
		17,119,912
On hand in 1849		£24,519,912
United States mines 1849 to 1862	£104,616,008	
Import 1849 to 1862	427,065,101	
Export 1849 to 1862	107,596,997	
	80,531,896	
		24,084,112
On hand, 1862		£48,604,024

This statement proves conclusively that, after allowing for the heavy shipments made last year, the supply of gold still on hand is large; and, further, that the alteration in the standard in 1837 has had a very beneficial effect upon the country. The rapid increase in the population, viz., from 10,000,000 in 1821 to 32,000,000 in 1862, including the Southern States, has of course, demanded a large extension of the circulating medium, but sufficient is shown in the above figures to prove that the present price of gold has not arisen from an absolute scarcity of the precious metals, while it may be remarked that even the banks now hold larger amounts than at the corresponding period in 1862. The latest returns of the various institutions at New York, Boston, and Philadelphia thus compare with last year:

	Loans.	Deposits.	Specie.	Circulation.
	£	£	£	£
New York ...	36,219,644	34,937,842	7,941,217	1,720,639
Boston	15,854,839	7,043,074	1,516,405	1,044,967
Philadelphia...	7,739,774	6,135,851	849,807	721,774
Total.....	59,795,257	48,116,767	10,307,429	40,87,380
Last year.....	44,594,629	28,868,941	8,943,181	8,027,509

This statement exhibits—

An increase of Loans of	£15,200,648
" " Deposits of	19,750,426
" " Specie of	1,354,248
" " Circulation of	1,059,711

The large increase in the loans and deposits is certainly in favor of an expensive Trade, and the accumulation of specie, under no ordinary difficulties, inseparable from daily fluctuations in the premium on gold, is a feature worthy of special attention. Doubtless some of the bullion has been purchased by the banks on speculation; but it may be remarked that even the enormous quantity of Government paper afloat has not prevented a steady increase in the circulation of notes not having a legal tender stamp. The great rise in the value of produce and imported commodities, which it is the desire of the Legislature to check, has produced an extraordinary state of things in the various markets, and which has given the holders of specie a considerable advantage over those who have only green-backs to offer in payment. In the price of every article of consumption the premium on gold is now calculated, and the result is, that the consuming classes are suffering severely, with very little prospect of any relief, whatever measures may be adopted by the Government. To show the evils of a high premium on gold, we annex the following statement of the value of various leading commodities at New York:—

COMPARATIVE PRICES.

	Mar. 1862.	Mar. 1863.	Specie value. Mar. 1863.
	s. d.	s. d.	s. d.
Ashes, pots per bbl.	25 8	37 8	24 10
Cotton, Middling Upland per lb...	1 1	3 6	2 4
Flour, extra State, per bbl.	22 8	29 4	20 2
" super Western, per bbl.	21 8	28 4	19 5
Wheat, Milwaukie Club, per bus...	—	6 10	4 8
" White Michigan, per bus.....	6 3	7 11	5 3
Rye, per bus.	3 6	4 7	3 1
Barley, State, per bus.	3 5	6 8	4 5
Corn, old mixed Western	2 6	3 11	2 7
Whisky, per gall...	1 0	1 11	1 3
Pork, prime, per bbl.	42 1	50 5	34 0
Beef, country mess, per bbl	21 0	28s. 4d. to 36s. 8d.	23 1
Lard, per lb.	4d.	5½d.	3½d.
Butter, Ohio, per lb	5d. to 6½d.	8d. to 11d.	6½d.
Cheese, per lb	2½d. to 3½d.	7d. to 8d.	6d.
STOCKS.			
Chicago and Rock Island.....	£11¼	£18½	£12
Cleveland & Toledo.	9 1-10	19	12½
Harlem, preferred....	6	16½	10½
Michigan & Southern	45-6	11⅝	75-6
" guaranteed	9½	21⅜	14⅛
Illinois Central Scrip	12 5-6	18 1 10	12 1-10
Pacific Mail.....	18 5-6	33⅜	20⅞
Missouri 6's.....	10½	12 1-16	8 1-5

Apparently, the importers of gold are now reaping enormous profits since we find that they can buy cotton for hard cash at 2s. 4d.; whereas the price of that commodity in Government notes is 3s. 6d. per lb. In fact, every article of produce is, so to speak, taxed by a system which threatens to produce a great amount of irritation on the part of the people.

But let us consider how far the American Trade has prospered since the commencement of the present year. The annexed return embraces the first two months of the present and two previous seasons:—

EXPORTS FROM NEW YORK TO FOREIGN PORTS FOR TWO MONTHS FROM JAN. 1.

	1861.	1862.	1863.
	£	£	£
Domestic merchandise ...	4,102,949	4,426,315	6,421,996
Foreign free goods... ...	107,578	15,253	23,400
" " (dutiable)	179,103	71,650	255,656
Total merchandise ...	4,389,630	4,513,218	6,701,052
Specie and bullion... ...	232,364	1,287,038	1,718,047
Total exports	4,621,994	5,800,256	8,419,099

IMPORTS AT NEW YORK FROM FOREIGN PORTS FOR TWO MONTHS FROM JANUARY 1.

	1861.	1862.	1863.
	£	£	£
Entered for consumption ...	3,636,447	2,774,314	3,223,753
Entered for warehousing ...	2,462,471	1,302,442	1,628,113
Free goods... ...	1,227,645	1,186,704	639,412
Specie and bullion... ...	1,967,459	45,133	63,175
Total entered at the Port...	8,634,022	5,298,593	5,553,483
Withdrawn from warehouse	1,645,000	1,564,578	1,676,131
DUTIES FOR CUSTOMS RECEIVED AT NEW YORK.			
	1861.	1862.	1863.
Total seven months.....	4,445,148	3,609,273	6,981,869

Although the exports this year show a large increase compared with 1861 and 1862, the shipments of specie and bullion have been unusually large; but the payment into the Treasury of 6,981,869*l.* in specie has placed the Government in funds to meet various outgoings. In the import Trade there is, it will be perceived, a steady increase compared with 1862, which, with the diminished stocks in warehouse, may induce heavier shipments of gold to England, more especially as the demand for foreign manufactured goods appears to be on the increase. To show the extent of the importations in the first two months of the past and present year, we have compiled the following table of arrivals at New York. It embraces the more important articles of import, and the figures are converted into English money:—

MANUFACTURES OF WOOL.

	1862.	1863.
Worsted.....	£178,530	£348,786
Cotton and worsted	94,372	221,985
Shawls	15,113	47,377
Braids and binding	18,034	62,311
Delaines.....	12,647	41,675
Carpetings.....	20,423	23,794
MANUFACTURES OF COTTON.		
Colored cotton	£82,041	£83,642
Cotton hose	61,618	77,862
Gloves	10,598	22,666
MANUFACTURES OF SILK.		
Silks	£177,515	£241,924
Ribbons.....	60,446	144,422
Raw	16,251	33,655
Braids and bindings	5,981	21,490
Silk and worsted	5,224	16,637
Gloves	241	7,211
Laces.....	12,372	25,256
MANUFACTURES OF FLAX.		
Linens unspecified.....	£173,236	£351,831
Thread	28,485	39,232
MISCELLANEOUS.		
Straw Goods	£ 4,934	£ 48,848
Feathers & Flowers	12,971	37,217
Leather Gloves	19,972	26,277
Embroideries.....	11,138	15,494
Corsets	4,154	12,107
Kid Gloves	3,247	7,941
Matting.....	689	10,312
Suspenders.....	2,226	6,064
Clothing.....	1,494	4,025

Evidently our prospects of Trade in the States are quite as favourable as at any time since the close of 1861. Limited stocks of foreign manufactures, a large amount of paper money afloat, and an average supply of specie in the banks, do not exhibit that extreme poverty which has been represented. Nor need we regard with feelings of uneasiness the rapid augmentation of the National Debt, and the enormous borrowing power recently given to the Secretary to the Treasury. Between this and the 1st of July, currently year, certificates of indebtedness amounting to ten millions sterling will fall due; but as the power to issue those certificates still continues, that amount will be easily met by new bonds, the interest on which, however, it is necessary to observe will not, like the present securities, be paid in gold. Apart from the further issue of certificates, the Secretary can now issue 28,000,000*l.* legal tender notes; 90,000,000*l.* Treasury notes, bearing interest at the rate of 6 per cent. per annum; and 180,000,000*l.* Stock, having from ten to forty years to run. Thus it will be seen that Government have taken ample powers of issue to meet the expenses of the war; but we may reasonably doubt whether the whole 288,000,000*l.* will be required during the present year.

FINANCIAL STATEMENT 1863-64.

BY THE HON. SIR C. E. TREVELYAN, K.C.B

APRIL 30, 1863.

(*From the Englishman, April 30.*)

MR. LAING estimated that there would be a surplus in the year 1861-62 of £239,896. The Secretary of State was of opinion that two sums had been improperly omitted from the charge side of the Account, by the insertion of which the surplus was converted into a deficit of £595,513. The actual result is that there was a deficit of £150,628 only, which we may hope is the last of the long series of Indian deficits.

The financial year 1862-63 opens a new era. Mr. Laing estimated that there would be a surplus at the end of the year of £179,814. The Secretary of State again objected that certain omissions and deductions had been made, by the correction of which the estimated surplus of £179,814 was converted into a deficit of £284,086. The result is that, after providing for the whole of the expenditure, there is a clear surplus on current year 1862-63, which terminates this day, of £697,168, according to the Regular Estimate,* which has since been increased, by reductions in the Home Charges and Guaranteed Interest, to £936,925.

I will now explain how the Revenue of 1862-63 has turned out, as shown in the Regular Estimate, compared with the Budget Estimate of that year and with the actual Receipts of 1861-62.

"Land, Sayer, and Abkaree" show an improvement of £301,000 over the Budget Estimate and a decline of £39,555 compared with the actual Receipts of 1861-62. This last, however, is not a fair compassion, for in 1861-62 there was a double Receipt, arising from the adoption for the first time of the salutary financial rule of carrying to account all the Receipts of the year as Revenue of the year instead of holding payments in advance in deposit until the next year; and there was also a much larger sum obtained from the sale of Khas Mehals in 1861-62, than in 1862-63. When these allowances are made, the year 1862-63 shows an increase of £646,423 under Land, Sayer, and Abkaree compared with 1861-62.

"Income Tax" has exceeded the Budget Estimate by £206,700, which is due partly to the fact that there has been a large collection of arrears of the 2 per cent. rate, which was repealed from the 1st of August last, and partly to a better management of the assessment.

"Customs" show a falling of £87,500 compared with the Budget Estimate, and of £488,639 compared with the actual Receipts of the preceding year. This is caused by the paralysed state of the trade with England in Cotton Piece Goods and Yarns, which yields half our Customs Duties exclusive of Salt. Out of a total amount of Duty of £2,151,505 received in 1860-61, (excluding Salt,) £1,103,401 was for Piece Goods and Yarns.

"Salt," on the other hand, shows an increase of £282,800 over the Budget Estimate and of £77,419 over the actual Receipts of 1861-62. As this is an article of annual consumption, and the price of the commoner kinds is not liable to much variation, the effective demand for it is a good test of the circumstances of the community.

The "Receipts from Opium" have surpassed the Estimate by £1,550,000. Even this is not all, for the last Opium sale of the year has since taken place, and the total Receipts from all sources are expected to exceed £8,000,000, which will raise the surplus over the Estimate to upwards of £1,700,000. The causes of this remarkable result are, that the price of Bengal Opium was estimated at Rs. 1,200 a chest, while the average price per chest actually realised has been Rs. 1,429, and that Passes were taken out for a larger number of chests of Malwa Opium than had been expected. The Receipts from Opium in 1861-62 were £6,359,269.

"Stamps" are £317,100 below the Estimate, and £160,317 below the sum realized in 1861-62. The amount received from Stamps in 1861-62 was abnormally large. It arose from the Limitation Act, which came into operation in January 1862. There was great rush to get cases instituted previously to that date, and many Debtors who were unable at the time to pay, gave fresh bonds on stamped paper admitting the justice of their Creditors' claims. The Indigo and Rent disputes in 1861-62 also contributed not a little to the Stamp Revenue in the Punjab and Oudh, fees called "Tulubana" for serving processess in the Civil Courts, were charged at so much per cent. on the amount of the suit. These were subsequently paid in Stamps, but early in 1862 the plan of paying in cash was resumed, and the surplus is carried to a Local Fund for the improvement of the Judicial Establishments of the Province.

The other branches of Revenue call for no remark.

The total gross Revenue of 1862-63 is £45,105,700, which is £2,134,500 more than the Budget Estimate, and £1,276,228 more than the actual Receipts of 1861-62. It is a favourable indication of the progress of India that the Revenue is habitually under-estimated. The growth is so rapid as to outstrip every calculation which it is considered safe to make.

Excluding Opium, the remaining branches of Revenue yielded £584,500 more than the Budget Estimate, and £214,503 less than in 1861-62. This was chiefly owing to the falling off that has been noticed in Customs and Stamps.

The first point deserving of notice in the expenditure of 1862-63 is that the charges connected with the Salt Revenue have been less by £169,100 than the Estimate, and by £90,431 than the expense actually incurred in the preceding year. These are the first-fruits of the contraction of the Government Salt Manufacture in Bengal. There was a saving of £175,000 in consequence of the abolition of one Government Agency and of the consolidation of two other Agencies into one.

The increase under "Electric Telegraph" from £162,600 to £180,000 is only nominal. The saving from the value of stores expected from England having been included only in the later account, and from the transfer from Public Works of the construction charges.

"The Army" shows an increase of £266,000 arising from too sanguine a view having been taken of the rapidity with which certain Military reductions would be made.

Of the £500,000 for "Education, Science, and Art," £100,000 remains unexpended. The sum of £146,453 was added to the regular estimate of the preceding year to make the grant up to £500,000; but as the Local Administrations were not prepared for so large an immediate extension of their operations, the money has not been spent.

The increase of £43,700 under "Superanuations" is one of the consequences of reduction of establishments; and the increase of £42,900 under "interest" arises from the interest on the loan from the Maharaja of Cashmere, and on the sum funded for the Mysore Princess having been included under this head.

The total expenditure in India in 1862-63 is £37,228,900 against an estimated sum of £36,329,400, but to this last must be added £366,300 for loss by exchange, which was not provided for, and the real comparison therefore stands as follows:—

	£
Budget Estimate	36,329,400
Add loss by Exchange	366,300
	36,695,700
Regular Estimate	37,228,900
Excess of Expenditure over the Budget Estimate	533,200

The total expenditure in India in 1861-62 was £37,245,756, and there is therefore a decrease of expenditure in 1862-63, compared with the preceding year, of £16,856. These results are satisfactory, inasmuch as they show improved accuracy in estimating the expenditure and the absence of any increase in it.

The net expenditure in England is £5,292,397, which is £1,168,775 more than the Estimate corrected by the additions which Sir C. Wood directed to be made to it, (making a total sum of £5,491,432) by £199,035. This arises from reduced expenditure at home.

The sum paid at home for Guaranteed Interest on Railway Capital, less net Traffic Receipts is £1,647,478, against a Budget Estimate of £1,500,000.

The gross expenditure in India added to the net expenditure in England, including Railways, amounts to £44,168,775; and deducting this from £45,105,700, the gross Revenue of India, there remains a net surplus of £936,925 of Income over Expenditure for the year 1862-63. This result is more favourable than that shown in the Regular Estimate, because, as has been already stated, information was subsequently received of reductions having been made in the Home Charges and Guaranteed Interest.

I now proceed to my Estimate of the expenditure of the coming year 1863-64.

Under "Allowances, Refunds, and Drawbacks" the sum taken is less than the expenditure of the two last years, chiefly because those years included a considerable sum for License Tax repaid.

"Land Inevenue (including Forest) and Abkaree" shows an increased charge of £124,500 caused by the additional Establishments employed to revise the assessments preparatory to the concession of a permanent settlement of the Land Revenue.

The cost of collecting the Income Tax has diminished from £121,043 in 1861-62, to £76,400 in 1862-63, and it is estimated at only £51,400 in 1863-64. This is, perhaps, as low as it can be reduced. It amounts to a charge of a little more than 3 per cent. upon the estimated produce of the Tax.

The charges connected with the Salt Revenue show a remarkable downward progress. In 1861-62 they were £646,931; in 1862-63 they were reduced to £556,500 and in 1863-64 they are estimated at only £293,100, being a diminished annual expenditure of £353,831 in two years. In 1861-62 the Salt Revenue was collected at the rate of 14·201 per cent., including the cost of manufacture. In 1862-64 it is estimated that it will be collected at the rate of 5·405. The steps by which this great economy has been arrived at will be hereafter explained. It is enough to say at present that it is owing to the cessation of the Government manufacture of Salt in Bengal, with the help of a diminished charge of £27,000 at Madras.

The increase under "Electric Telegraph" arises from the causes which have been already noticed in reference to the expenditure of 1862-63, viz., to the value of stores from England and the cost of construction being included in the Estimate. Provision has also been made for the formation of several new lines of Electric Telegraph.

It will be observed with regret that the charge for the "Army" has again risen from £12,466,000, at which, according to the Regular Estimate, it stood for 1862-63, to £12,646,900 for 1863-64. This addition of £180,900 is the result of a balance of increases and decreases. The chief causes of increase have been, 1st, The Bengal Native Infantry was much below its establishment last year, but it has now been brought up to full strength. This accounts for £80,000. 2nd, The Reserve Stock of Ordnance Stores having been largely drawn upon during the last two years without replenishment, the demands are £150,000 in excess of last year. 3rd, The practice of charging every disbursement to the year in which it occurs having been extended to the military accounts, there will be a difference of about £80,000 to be provided for between the arrears at the beginning and end of the year; and 4th, Six European Regiments have to be relieved this year against one last year, involving a further increase of £70,000 or £80,000, after allowing for volunteering.

On the other hand, several measures of reduction have been adopted. There is one Regiment of European Infantry and one Local Corps (the Pegu Battalion) less. Eleven troops of European Cavalry are in course of gradual absorption; and the Establishment of 24 Regiments of Native Cavalry has been diminished by 36 men each. As the strength of the Native Cavalry Regiments was below their establishment, the effect of this last arrangement has been rather to save future increased expense than to make any immediate reduction.

Although the Establishment of the Army, as now fixed, is not to be revised until the changes which will be made by the Railways and other means of improvement in progress shall have been more fully developed, much may be done to reduce the annual expenditure by a careful manipulation of administrative details without impairing either the interests of the Officers or the efficiency of the service. On the contrary, both are often promoted by well-devised economical arrangements. The necessity for action of this kind in reference to the Indian Army is very urgent. In so vast an Establishment, many and often well-founded applications for increased expenditure are made from various quarters; and if these are not met by a pervading spirit of economy, ready to avail itself of every opportunity of effecting an unobjectionable saving, the expenditure must go on creeping upwards till public attention is called to the subject. This single item of my Estimate equals the average cost of the British Army, and to this has to be added £2,213,000 more of Indian Military expenditure, included among the Home charges. The great interests of our nation in India require that the Estimate for the Indian Army should at least undergo the sifting to which the War Office Estimate is subjected before it is laid before Parliament.

The "Indian Navy" has disappeared from the accounts, having been dissolved under instructions from the Secretary of State, and the protection of the Indian and adjoining seas has been entirely committed to Her Majesty's Naval Force; but "Marine Charges" continue to occupy the next place to the "Army," because they are chiefly incurred in paying for the conveyance of Troops and Stores. The Estimate for 1863-64 is less by £193,000 than the Regular Estimate of 1862-63, and by £379,193 than the actual expenditure for 1861-62. This is caused by the employment of hired and contract vessels in the place of vessels belonging to the Government, and by the arrangements in progress for transferring the Government Dockyards to private Companies.

The provision proposed for the Public Works expected to be carried on in 1863-64 is as follows.

It was ascertained by a careful analysis of the grant for the preceding year 1862-63, that, of the aggregate amount of £4,260,000, the sum which has been appropriated to Works of Public Improvement was £2,380,000. It is proposed to make a similar appropriation for 1863-64, and to add to it a Reserve Fund of 10 per cent., at £238,000, to be held in hand by the Supreme Government to be applied to meet any special cases of Cotton Roads or other Works which cannot be provided for out of the proportion of the sum of £2,380,000 allotted to the Local Governments and Administrations.

In order that the Local Governments may work on confidently from year to year, following out consistent plans, maintaining Establishments in proper proportion to the work to be done, and preserving satisfactory relations with Contractors, it is necessary that the appropriations should not only be large, *but steady*, or, in other words, that they should vary as little as possible from year to year. At the same time it is desirable that means should exist of supplementing local deficiencies and of accelerating any works the early completion of which is of special public importance. Both these ends will be attained by the arrangement proposed.

The appropriation for Civil Buildings and ordinary Repairs and other Military Works will be the same as last year, that is, £570,000 for the former, and £650,000 for the latter.

The sum assigned this year for building new Barracks was £50,000; but a necessity exists for constructing perm

were exempted and the assessments first made were accepted until the tax expires in August 1865. It is satisfactory to the Government that the state of the finances enables them to a certain extent to anticipate that period, and they propose that one per cent. of the Income Tax shall be remitted from the 1st August next. From that date, therefore the duty upon incomes will be three, instead of four per cent.

The annual sum thus remitted is £380,000; but, as the Income Tax year is from August to August, one quarter of the one per cent., or £95,000, will come within the financial year 1863-64, and the actual loss in that year will therefore be only £285,000; and adding to this the estimated loss of £50,000 from the remission of Custom Duties, the diminution of revenue will be in all £335,000.

The estimated surplus of income over expenditure, after making ample provision for Public Works and every other object has been shown to be £815,775; and deducting from this the abovementioned sum of £335,000, the final surplus is £480,775.

It will be seen from the Estimate of Cash Balances in the Indian Treasuries, that, after taking seven millions sterling out of the Cash Balances for the payment of debt—that is, one million paid off in India, three remitted this year to the Secretary of State for the payment of debt at home, and three more to be remitted for the same purpose next year—it is expected that the Cash Balance on 30th April 1864 will still amount to fifteen and a half millions sterling.

After a careful study of the Cash Balances, I have come to a decided opinion about them. Their extraordinary increase has not arisen from a surplus of income over expenditure. This is simply impossible, because till now we have had no such surplus for many a long year. It arises, in the first instance from our having borrowed five millions more than we wanted, the proof of which has been worked out by Mr. Drummond. Then, there is Prize Money; Service Funds; Suitors' Funds: Local Funds of various kinds; Trust Funds; deposits; Mr. Wilson's appropriated one per cent. from the Income Tax, a large portion of which remains unspent; the increasing Traffic Receipts from, and the diminishing Expenditure on, Railways; and the action that has been taken in curtailing advances on account, and consolidating outlying balances. Our Cash Balances are like the French institution of the *bas-de-feu*, into which everything not required for immediate consumption is thrown, with the result that there is always an abundant mess in reserve for the family. It is a characteristic of the Cash Balances that they are constantly ahead of the Estimates made of them, partly because the Estimates are based upon the *status quo*, whereas the balances are continually in process of accretion and partly because Public Officers generally estimate for the full amount they can by possibility spend, and there is therefore always a balance left of unexpended credits. Beginning from this year, a surplus of income over expenditure will help to swell the balances.

The great Item of so called "Debt" must not be confounded with the genuine National Debt. It is an *omnium gatherum* of every possible description of Account Current, Trust, and Local Fund. It has long been the *bete noir* of Indian Finance, and we propose to make a real settlement of it by instructing our financial Officers to take scrutinize all of it, in concert with the officers of the Local Governments, and to divide them into two categories.

The first of these will contain all Funds which are properly local—I mean those in respect to which the Local Governments or Municipalities are entitled to exercise their own discretion—and all Trust Funds for which they are responsible. These will be finally placed to the credit of the Local Governmedts, subject only to an annual Account to be rendered according to a prescribed form of the expenditure of these Local Funds, and an Estimate of the manner in which it is proposed to expend them during the ensuing year. This slight supervision seems to be required by the relation in which the Supreme Government stands towards the Local Governments, and it is also necessary for the guidance of the Supreme Government in making Grants from the General Revenue.

The other category will include those Funds which, by whatever name they may be known are really Public Funds applicable to public purposes. These were very numerous for almost every Office had one or more private purses of this kind which it filled with all sorts of odds and ends, and employed in defraying public expenditure not included in the Budget Estimate. Various receipts have also been appropiated from time to time, to particular public services according to a mistaken principle of finance which has been superseded at home by the principle of having only one Consolidated Fund, from which all payments are made. All receipts and payments on the public account will hereafter be carried to Revenue and Charge, and it will then be seen what the Public Income and Expenditure really are.

Thus, by separating one part and incorporating another, we hope to reduce "debt" to smaller proportions and to establish a stricter responsibility in the application of the various sums of which it is composed while, at the same time, a solid foundation will be laid for a self sustained municipal action. But, although the account will be cleared in this administrative will be improved by this process, the Cash Balances will not be diminished. The Supreme Government will still be the general purse holder, and will take care that the surplus of the Cash Balances is not for the public benefit.

It may be asked in England why no reduction is proposed in the duty on Piece Goods. The English Merchants in India, who have better means of information than their countrymen at home, have not applied for any such reduction. They are aware that as the duty of five per cent. ad valorem is charged on a valuation which was fixed when prices were about half of what they now are, it really amounts only to 2½ per cent. They also known that one argument which has been urged at home with a show of reason has proved to be without foundation. The so called protective duty on the native manufacture has utterly failed to afford protection. The native Hand-loom Weavers have been prostrated by the blow which staggered Manchester. Having no capital of their own nor any charitable friends to help them, they have gone down before the excessive price of the raw material and the excessive stocks of the manufactured article firmly held by English Houses, and have emigrated, or gone upon the Railways and other public works, or betaken themselves up entirely to agriculture. The great majority, like our own old Hand-loom Weavers, were half agriculturists before; and their recent absorption in the agricultural class has been a benefit both to England and India. Such are the wonderfully productive powers of the soil and climate of India that agriculture must always be her staple industry. Another long step has been taken in this direction. The insufficient supply of rural labour and the consequent high price of agricultural produce have received some mitigation; and when Manchester sets to work again, she will find her rival local manufacturers converted to an unexpected extent into ready-money customers. There has been occasional severe distress, particulary where the manufacture was carried on for general sale at marts, but, on the whole, it is a remarkable proof of the healthy, progressive state of India, that the transition has been got through with so little difficulty. The Government has not been called on for any assistance, and the only subscriptions raised have been for Manchester.

It was shown in Colonel Baird Smith's Report that the stagnation of the cotton trade in India must be attributed, 1st to the lowness of the stocks caused by the commercial difficulties in England in 1857-58, and 2nd to the large speculative shipments made in addition to the usual supplies, to take advantage of the high prices arising from the preceding cause. Upon this state of things came the War in America, which, threatening to cut off the supply of cotton, induced the proprietors of goods held in India to instruct their Agents to demand an equivalent advance in price to what had taken place in Europe. Shippers, believing that the Native dealers and consumers would be compelled to pay the price asked, also continued to make nearly the average shipments. But the Native dealers, being aware of the large stocks held in Europe, and of the consequences to be expected from the sudden cessation of the Civil War, would not speculate at present prices, and the Native consumers did not like to give 50 or 60 per cent. more for their clothes than they had been accustomed to do. This unusual combination of large stocks with high prices was the cause of the depressed state of the trade. The 40, 50 and even 60 per cent. advance of price paralysed the trade, and not the nominal 5 per cent. duty, which, for the reason already explained, had become in reality much less.

A farther advance of price of about 20 per cent. has lately taken place in consequence of an unexpected demand on the part of the Native dealers. India will give almost as much help by taking off the manufactured article, and thus enabling Manchester to offer a good price for the raw material, wherever it is to be had, as by furnishing the raw material itself. This great population never had so much money. They have waited a long time for cloth to get cheaper; but, seeing that it does not, and that neither they nor their wives and daughters can go on longer wearing their old clothes, they have begun again to buy.

All that is possible is being done to increase the supply of raw cotton. If Government became a producer or a trader in the article, private producers and traders would have to retire from the competition. The power of the Government, therefore, is limited to protecting everybody engaged in the trade, to enforcing the strict performance of every lawful contract, and to facilitating the conveyance of cotton to the Coast. All this is being done without stint. Funds will, as I have said, be forthcoming for making Cotton Roads to any extent consistent with the possibility of execution on reasonable terms. The difficulty is, not money, but labour and superintendence. The laches of ages cannot be repaired in a single generation; still less in a year or two. We must not repeat in India the mistake made in Ireland by not distinguishing between the ultimate capabilities of a country after its resources have been developed, and the improvements which are immediately practicable. The soil and labour of India are so largely engaged in producing India, Saltpetre, Opium, Oil Seeds, Fibres, and other exportable commodities, besides this last urgent demand for cotton, that she can with difficulty meet all the demands upon her. We are too much accustomed to look upon India as an inexhaustible fund to be drawn upon *ad libitum*. She ought rather to be regarded as a Bank, the many pressing claims upon which can be answered in full only by making the most of every available resource.

I have carefully considered whether the plan which has been adopted of late years in England, of confining Customs Duties to a limited number of principal articles of import, might with advantage be extended to India. Whether Duty be levied on many articles or on few all must undergo the usual examination, partly for statistical purposes, but chiefly because, unless all were verified, it would be impossible to know which were liable. Nothing, therefore, is gained by limiting duties to a few articles either in saving expense of collection or in exempting the trade from interference. The Customs Duties in India are collected in a manner which scarcely admits of simplification, and no complaints are heard. India is such a vast and imperfectly developed country, that articles which hardly appear in one part exist in abundance in another, and entirely new staples occasionally spring into life in answer to some unexpected demand or discovery. Under such circumstances, their policy should be to levy a wide-spread but moderate duty, so as to give free scope to trade in time of peace, and to cherish the increase of a fund which would be our first financial-reserve in time of war. A consolidated Customs Act has lately been passed which comprehends every regulation relating to the subject except the tariff.

I promised to notice separataly the change which has taken place in the Salt Revenue of Bengal. The monopoly which was established by Lord Clive in 1765 for the purpose of substituting sufficient salaries for the presents and other irregular gains which had up to thattime been received by the servants of the Company, has after passing through a modified state of existence, come to an end before it had quite completed a hundred years. A Select Committee of the House of Commons in 1836 recommended that the import trade of salt should be thrown open, and that the Government should confine itself to a monopoly of the local manufacture, and should sell its salt at the cost price, with the addition of a modified fixed Duty which was to be equally charged upon Government and upon private salt. This plan was adopted, and the Government soon after permitted salt to be made subject to an equivalent Excise Duty.

Since that there has been a constant struggle between the Government Manufacture and the Private Trade. The long exclusion of foreign salt had given rise to a caste feeling in favour of Bengal salt, which, however much it might be mixed with earth, always was preferred by the Natives to the purest and best Cheshire salt; and the latter was even adulterated to make it look like Bengal salt. At last, Cheshire salt was delivered at a price which overcame the prejudice against it, and it began to sell freely throughout the Lower Provinces of Bengal in places in which no salt of the kind had ever been seen, and in which its exposure to sale would hardly have been tolerated in former years by the ignorant villagers. Its conquests are not likely to end here. As the whole available carriage on the North-West Frontier has be n engaged to meet the pressure of the Cotton trade, the importation of salt from that quarter has fallen off, and Liverpool salt is sent far into the interior, by Rail and River, to supply the void. This is an instance of the unlimited confidence that may be placed in the self adjusting capacity of trade if it is reall left to itself.

The rapid increase of the sales of private imported salt and the corresponding decrease of the sale of Government salt will be seen from a table submitted by me.

As it gradually became apparent that the private trade might be relied on for the necessary supply of salt, the Government withdrew from the manufacture. At the beginning of the present financial year, the Chittagong Agency was closed, and the Tumlook and Hidgelee Agencies were united into one; and in February last, orders were issued entirely to discontinue the manufacture, by closing each Salt Pan as soon as the first advances of the season had been worked off.

The charges of manufacture were diminished last year by £175,000, and this year there has been a further reduction of £237,500. This is not, however, because the expenditure was of the nature of an advance recoverable by the sale of the salt. Nevertheless the Government was permanently deprived of the use of a large average sum of money, and it is better, for many reasons, that the public revenue should be collected on delivery of the manufactured article over the side of a ship, than by an elaborate system of advances, manufacture, and sale, absorbing time and money which can be ill spared from the really necessary purposes of government.

The clearing of the Forests and the draining of the Swamps at the mouths of the Ganges were seriously interfered with by the salt manufacture. Large tracts had to be kept in a half-submerged state to promote evaporation; while, owing to the Sunderbunds being maintained in a state of nature to grow fire-wood to boil the salt. As it is not to be expected that private persons will take up a losing business from which the Government is retiring, the accelerated improvement of those important suburban districts may be confidently looked for. The Moolungbees, or labourers in the Salt Pans, are like the Weavers, already half agriculturists, and the demand for their labour, as such, will be increased by the salt lands being given up for cultivation. The price of agricultural produce is so high that every resource should be made available to increase production.

The remaining Government stock of salt consists of 8,918,161 maunds or 294,545 tons. When the Government monopoly in Bengal salt ceased, it was necessary to keep a large reserve stock in hand: but now private trade has shown itself perfectly capable of supplying, not only Bengal Proper, but other extensive countries in the interior besides; and the sources of supply are so extensive that they cannot be cut off. The importations from Liverpool, however, much as they may have increased of late years, are backed by still more extensive home resources. Independently of the salt range in the Punjab, and the Sambhur and other salt Lakes in Rajpootana, which have vast areas of supply, an unlimited quantity of salt of cheap quality is yielded by the Chilka Lake, on the Frontier of Bengal and Madras, and on every part of the Coromandel Coast. In the Runn of Cutch ready-made salt in any quantity can be had for the carting.

Besides the waste of public money caused by the locking up of so large a capital, by the gradual melting of the salt, and the heavy cost of warehouses and establishments, the existence of such a stock is a constant cause of disturbance to the private trade. As the Government has ceased to be a buyer and finally to be a manufacture of salt, and only seeks to recover its advances by the sale of its remaining stock, the engagement not to sell at less than cost price may be considered to have terminated with the exceptional state of circumstances which gave occasion to it. According to my view the Government might with perfect fairness and consistency, after giving due notice, sell by auction from time to time, certain limited quantities of salt till the whole was exhausted. The quantity to be brought forward should have reference to the average sales of the last four or five years of open warehousing at fixed prices, and the upset prices should not be less than the ruling price or Liverpool salt added to the fixed Duty. All this is for future discussion; for the present there will be no departure from the practice of selling at cost price.

At the present rate of wages, the highest Salt Duty paid in British India amounts only to an insignificant charge upon the earnings of an ordinary labourer. This Tax is levied in a manner free from inquisition, and with less expense and greater certainty than perhaps any other that could be devised. The Salt Tax and the Excise upon spirits and intoxicating drugs, amounting together to about seven and a quarter millions sterling, are contributed by 150 millions of the people of India, and these taxes stand in the place of the 40 millions sterling paid by the 30 millions of the British Isles upon their food and tobacco.

Among the other advantages conferred upon the people of India by the introduction of Railways, the reduction and equalisation of the price of salt is not one of the least. At Madras a short branch line runs into the centre of the Depot, and it is remarkable that out of 1,229,780 maunds of salt sold at the Depot from April 1861 to November 1862 1,000,887 were sent by Rail into the interior.

It has truly been said that, after a quarter of a century of exhaustive efforts, beginning with the Afghan War and ending with the mutiny, the want of India is *Repose*. But it should not be the repose of indolence. The change should be rather from the destructive arts of War to the reproductive arts of Peace. The present is a golden opportunity which should be improved to the utmost, for we know not how soon the existing tranquility may be interrupted. War does not consume according to rule and measure. Everything else must bow to the necessity of self preservation.

As the financial system is the heart of the Body Politic, upon the healthy state of which the power of Meeting the demands both of peace and war depends, our first attention should be directed to it. The foundation of the existing system of Public Works on a liberal model has been laid broad and deep by my predecessors. The *organic* changes have been successfully made. What remains is to extend the application of those principles throughout the whole field of income and expenditure, so as to remould the entire system into a consistent whole.

With this view arrangements have been made for a thorough revision of all the Public Establishments on the plan of that which has been in continual progress at home, since Sir James Graham commenced his reforms in the Admiralty more than thirty years ago. For some of the more critical investigations two of the ablest Financial Officers of Her Majesty's Government will be united with the best man whom the Indian Department actually under revision can produce. In other cases the remodelling will be effected by carefully selected Indian Officers only. The object will be, not economy in the vulgar sense, but the attainment of the highest degree of efficiency, which is alone consistent with true economy. To get rid of unnecessary processes, to ascertain the number and description of persons really required for the effective transaction of business, and to determine the best classification and scale of remuneration, is the end proposed. Moderate Establishments well worked and well paid are indispensable to a healthy state of the Public Service.

In the present condition of the Public Service in India a searching revision on these principles must be productive of the happiest results. Although we have been overtaken by a demand for labour which requires that every available man should be restored to production, the practice in most Departments still is to have a multitude of unprofitable, ill-paid, subordinate Native servants who prey upon the public without yielding any adequate service in return. As their wages were fixed when the expenses of living were not half what they now are, they have the same excuse for abuse of power as the English Civilians had before Lord Clive's reforms. Increase of pay must, therefore, go hand in hand with diminution of numbers, and proper securities must be taken for the admission only of well qualified persons into the Public Service. The inadequacy of the pay of the subordinate Judicial Establishments has long been a public scandal, and it is highly to the honour of the respectable class who fill these appointments that there have not been more instances of malversation. At the same time so many new Judicial and Magisterial arrangements have been made of late years on different principles, that a re-cast of the existing heterogeneous Establishments, especially in Bengal Proper, is indispensable for the purpose of restoring harmonious action, and the result, will, by no means, be always an increase of expenditure.

After the Public Establishments have been thus readjusted, the further modifications which the change of circumstances will from to time require, should be made on a consideration of the annual Budget Estimates. The value of this periodical Review, in the opportunity it affords of pruning excesses supplying deficiencies and adopting the public expenditure to the actual exigency of the Public Service, is in calculable; but the "Budget system," as it here called, is an instrument of portentous power; and when it is neglected and left in the hands of interested subordinates, it is capable of fearful abuse. Painful symptoms of this have appeared in a few of the Estimates which it has been my duty to review, while in other cases they have been prepared with as much fidelity and exactness as the best of our English Estimates. These inequalities will, no doubt, be corrected as the great importance of the operation by which the public expenditure is fixed for the ensuing year becomes better understood. This operation is the foundation of our financial, and has a very important bearing upon the efficiency of our administrative system.

The other great work of Peace, for which this interval of tranquility should be utilised to the utmost, is the construction of necessary Civil and Military Buildings, and the formation of Roads, Railways, Canals, and other means of assisting the productive powers of the country. In respect to some of these the active agency of the Government is indispensable; but as regards the great bulk of Reproductive Works, it is important for all concerned that our real position should be understood.

The primary business of Government is to protect life and property and to enable all classes of persons to pursue their respective industries and enterprises without molestation, and with as little burden of taxation as possible, and the time and strength of the Government and its Officers are severely taxed to perform even this indispensable duty in a tolerably efficient manner.

To conduct all the undertakings which are required to support the industry of a country forms no part of the functions of the Government. This rather belongs to the Society itself acting through various modifications of the principle of association. In England, which is far ahead of all the world in this respect the Government has nothing to do with the matter. In Ireland the practice was to depend upon the "Castle" for every thing; and when the system of grants, either avowedly made as such, or disguised under the name of Loans, led to serious abuse, the "Board of Works" was instituted form the scientific, systematication of which everything was expected. Then came that terrible teacher the Famine. Ireland threw herself without reserve upon the Board of Works, which was supported by all the money and all the agency which England could furnish; and, when it all broke down, people began at last to perceive that the task was beyond the strength of any Government, and that nothing short of the united efforts of the whole Society, of which the Government was only the organ and representative, would suffice. Since that, the "Castle" and the "Board of Works" have been allowed to contract within their proper spheres, and, under a system of awakened private industry and enterprise, Ireland has begun to blossom like the rose, and to be a source of strength and credit to England, instead of being her greatest "difficulty."

This is a true illustration of our present position in India. In the absence of all private enterprise the Government undertook to do what it could; and, although the hands were overburdened, they were not "torpid." This first era of Anglo-Indian public works has been illustrated by the genius of Arthur Cotton and Proby Cautley, and by the self denying exertions and well-directed talent of many other officers less known to fame. Public opinion, however, soon became painfully sensible of the insufficiency of these means to the end proposed; but, being still possessed with the notion of the unlimited nature of Government resources, a clamour rose, both in India and England, against the "Department of Public Works," is before in Ireland against the "Board of Public Works." Have we still to learn that to furnish a worthy industrial outfit for such a country as India is beyond the power of any Government? In the prosecution of such undertakings the Government is limited by the amount that can be annually spared out of the produce of the taxes after provision has been made for the primary and necessary functions of Government; for the result is the same, whether appropriations are made out of current Funds, or, loans are raised the interest of which has to be paid from the same source. The rapid growth of the charge for guaranteed interest for a few Trunk Railways shows that if this scheme was extended to all the public works of the country, the burden could not long be borne. Then the agency which can with advantage be worked by Government is subject to strict limits. It is limited to what can be efficiently superintended by a single chief. These bounds have been already passed, and hence the numerous imputations, too often well founded, of mismanagement or abuse on the part of the subordinate Local Officers. It is impossible for any Government to exercise an effectual control over public works of all kinds simultaneously going on in almost every part of a great Continent which exceeds the whole of Europe, without Russia, both in area and population.

According to the English practice, the capital available for carrying on public works in India would be commensurate with the entire capital stock of the society at large, and the agency would be extended to the whole of the professional classes supported and superintended by the Officers of Government. All that is done in this sense, are accustomed to do in a business-like manner with undertakings of every description. It would be even more than this, for India would be backed by all the capital and professional skill of England, which, in the words of a recent accretion of English wealth, drawn from all parts of the world, that if the English people can once be induced to regard India as a field of investment, as South America was once regarded by them in the time of the Spanish Main, and as North America was for a much longer period, the most splendid results are expected. India would rapidly become more to England than any person has yet imagined. The rapidity with which England was covered with railways shows in how short a time great works may be executed on this principle; and there is much ground for proud by the experience of England and avoid her mistakes. Although the Government cannot itself execute all the works that are required by a country like India, it may with great public advantage exercise a general supervision over them, using the experience of the whole to bear on every part.

To manage this transition in the manner most for the benefit of society has been one great object of Lord Elgin's Government. To pass at once in all cases from entire Government agency to the entire absence of it would be overshooting the mark. It does not follow that the Government should give no assistance at all for the future because it has in some cases given too much heretofore. The Military and Political objects for which Government guaranteed the capital to be expended on certain lines of Railway have been accomplished, while the inconveniences of the system have become painfully apparent. For this has been substituted an arrangement under which any help that may be necessary is given without impairing the vigour with which are the mainspring of private enterprise. A specific grant-in-aids is made, while the entire profit and loss, together with the unrestricted management, are left with the Railway Company. The grant-in-aid is either payable by instalments according to the special circumstances of each under taking; and according to the same circumstances it assumes various forms—being sometimes given in the shape of the concession of an existing road upon which the Rails may be laid—sometimes in that of a new earth-work constructed for the purpose—sometimes of a single rail paid, once for all, at so much a mile—and sometimes of the promises of an annual payment for so many years; while in other cases, only the land is given.

As experience increases, it becomes more apparent that the assistance required from the Government for the successful prosecution of Railway enterprise in India has been greatly over-estimated. My own opinion is that there is *no* country in the world where with common prudence and exertion, Railways can be made with greater advantage. The Great Indian Peninsula Railway to Benares has been followed by a stream of traffic with which the Railway Managers, with their present means, are totally unable to contend; and when the gap between Benares and Allahabad has been filled, the stream will still more overflow its banks. What is wanted is, not Government assistance, but English capital and skill, *and above all, experienced and able Railway management*. The circumstance that certain trunk lines have been made with the aid of a Government guarantee, has led to a fallacious idea that branch lines cannot be made without it; but numerous lines of Railway may be made between populous cities and through highly cultivated districts, which, although branch lines in reference to the guaranteed trunk lines, are of immense importance in relation to their own dependent provinces.

Again there is a great country in the interior of India occupied by the Native States, where, owing to the absence of Engineering difficulties Railways may be made at a cheaper rate than the cheapest English agricultural line; while, owing to the marked difference of natural capabilities, an extensive trade is carried on between the salt and grain producing regions on one side, and the great Gangetic Valley, with its abundant supplies of tropical produce, on the other. As we, go on, we shall get entirely out of the leading principle of Government assistance, and all that will be expected will be that the State through which the Railway passes should provide the land. If the Railway will not yield the ordinary rate of profit without a subsidy from the Government, it can only be made at a loss; and there are so many lines in India which would undoubtedly yield a profit, if properly made and managed, that they should at least have a priority of construction. One most important element in the comparison between the relative prospects of the guaranteed Railway and of those which will be made by private enterprise, is the substitution of private thrift and attention to details, for the careless, wasteful management which, constituted as humane nature is, must be the consequence of assured profits and dependence upon others.

A similar change is in progress in Marine affairs. The Indian Navy has been dissolved and the protection of the Coasts of India has been transferred to Her Majesty's Naval Force; arrangements are in progress of disposing of the expensive Sea-going and River Steamers hitherto in use, and employing, under fixed contracts, the lines of Passage and Freight Steamers which have been established along the Coasts of India. The large Government Dock-Yards at Bombay, Calcutta, and Rangoon have been the chronic cause of a profuse public expenditure. Which Home, as well as Indian experience proves cannot be effectually controlled. These establishments, with all their Machinery, Buildings, and Stores, will be transferred on suitable terms to Private Companies, constituted for the purpose of improving and working them in the interests of the trade of the respective places, subject only to the condition that ships belonging to Her Majesty shall have the priority of their use at the rates charged to private persons. The shipping belonging to, or frequenting the Portss of Calcutta, Bombay, and Rangoon, has so increased of late years that it stands in need of support and assistance of this kind as much as the shipping of London, Liverpool, or Glasgow, and the public finances well gain, not only by saving the expense of the Dockyards, but by the encouragement which will be given to commerce.

Having now performed to the best of my ability the responsible duty of explaining the state and prospects of the finances, and having shown how impossible it is that plans for the public benefit can bear their expected fruit without the hearty no-operation, not only of the Official body, but also of the independent Mercantile Community, I conclude by expressing a fervent hope that God will enable us to give effect to those good designs by granting us a continuance of peace, and by putting into the hearts of all a spirit of mutual confidence and good-will

Business Announcements.

LONDON HOUSE.

WATCH, CLOCK, AND CHRONOMETER-MAKERS JEWELLERS, OPTICIANS, AND ENGRAVERS.

THORNHILL, BROTHERS & Co., beg to draw the attention of their patrons and the public in general, to their new stock of Jewellery, Watches, &c.

T. B. & Co., receive from their House in London, a fresh supply almost every mail, and they trust the public will not hesitate to send them orders for any thing they may require in their line.

T. B. & Co., have on hand, Wristlets of good Gold, and the latest patterns, Brooches, Necklets, Ladies' and Gentlemen's Rings, set with precious stones, Studs, Sleeve Links, Collar Studs, Ear-rings, Gold and Jet Solataires, Albert and Neck Chains, Lockets, Vinegarets, Match Boxes, Keys, Charms, Swivels, Hooks, Wedding and Guard Rings, Pencil Cases, Scarf Pins, Buckles, Mourning Rings.

Silver Egg Frames, Christening Mugs, Knife, Fork, and Spoon, Mug, with Knife, Fork, and Spoon, in one, with beautiful morocco case, lined with velvet and silk, Regatta and Rifle Match Cups, Thimbles, Butter Knives, Silver Alberts and Neck Chains.

Nickelsilver Cruet Stands and Breakfast sets.

Best Gold Hunting Watches, Gentlemans.
Do. do. do. do. Ladies set with diamonds.
Do. Open faced, Ladies.
Do. Silver Hunting and open faced English and Geneva.
Do. German Silver Railway Time Keepers.
Ladies Companions, Portmonaies, Ivory Pencil cases with knives attached, Purses, Back-combs, Snuff Boxes, Babies Whistles with Coral handles, Chuckmuck cases, Masonic Clothing and Jewellery, Small Horn Musical Boxes playing two tunes, Patent Petrolene Gas Lamps, Candle Sticks and Shades.

Clocks of all descriptions from Rs. 10 to 150.
Musical Boxes of the very best make with drums and bells playing the following airs.

1. La Belle D'Orient Valse.
2. In the Strand.
3. The Rataplan Polka.
4. La Traviata.
5. Red, White and Blue.
6. The Burlesque Galop.
1. Fenella Valse.
2. Spitzan Polka.
3. Les Zouaves Quadrille.
4. Le Barbier de Seville.
5. Kitty Patterson. A Dreadful Story.
6. Canz mein Leben Galop.

Terms—Cash.

Orders from Outstations strictly attended to, if accompanied with draft or reference for payment in Bombay.

THORNHILL, BROTHERS & Co.,
Watch, Chronometer, and Clock-makers, Jewellers, Opticians and Engravers.

N.B.—Watches cleaned and repaired by a first-class European Watch-maker, and guaranteed for 12 months after repair.
Bombay, Established, 1851.

MISCELLANEOUS TOOLS, &c.—BASSETT AND Co. late W. H. WALKER & Co. beg to inform their Customers of the arrival of *Large Stock of Tools of all kinds*, amongst which they mention the following:—

		Rs. as.
Turning Chisels, ½ to 1½ inch	per set	10 0
Do. Gouges, ½ to 1½	„	10 0
Assorted Handles for above	per doz.	5 0
Galvanized Iron Buckets		
Garden Shears	each	5 0
Do. Rakes	As. 12 to	3 4
Do. Switchers for lopping Hedges, &c. &c.	each	3 0
Do. Pruning Hooks and Saws	„	3 12
Do. Hoes	„	0 12
Do. Trowels	Rs. 1 and	1 8
Do. Dutch Hoes, 5 inch	each	1 0
Do. do. do. 6 „	„	1 2
Do. do. do. 7 „	„	1 4
Do. do. do. 8 „	„	1 6
Do. Bill Hooks, Double Edge, No. 1	per doz.	19 0
Do. do. do. do. No. 2	„	21 0
Do. do. do. do. No. 3	„	23 0
Do. do. do. Single Edge, No. 1	„	18 0
Do. do. do. do. No. 2	„	20 0
Do. do. do. do. No. 3	„	22 0

Jack Smoothing, and Trying Planes, Cast Steel Twisted.
Gimlets, Carpenters' Squares from 3 inch to 18 inch,
Hammers of all kinds.
Lamps for Gas Oil | each 80 0
Do. with Lamp-posts | „ 100 0
Do. do. do. | each 19 0
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Copying Ink, Waterlow's | per quart 2 0
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Do. do. Pocket | „ 50 0
Letter Scales, with Ounce and Tolah weights
Faber's Ever-pointed Pencils
Do. do. do. Leads | per box 1 0
Do. Cedar Pencils, equal to the best drawing pencils | per doz. 1 8
Best Mahogany T squares, 3 feet | each 7 0
Do. do. do. 3 feet 6 inches | „ 8 4
Best Cast Steel Straight Edges | per foot 2 14
Elliott's Mathematical Instruments | per shilling 0 10
Paint Brushes of all sizes | each As. 6 to 3 4
Glass Dreamers | „ 3 8
Whitewash Brushes | Rs. 1-12 to 2 0
Horse Brushes | each 2 0
Carriage Mops | „ 1 0
Bandy Brushes | „ 0 8
Dandy Brushes, No. 1 and No. 2 | As. 12 and 1 0
Powder Flasks | Rs. 4 to 8 0
Shot do. | Rs. 5 to 8 0

Rifle Fittings, consisting of Sponges, Worms, Wads, Jaggers, Ramrod Tips, Wire Brushes, and Loading Rods, in 3 pieces
Semi-Circular Platform Lamps, with Bracket | each 35 0
Guards' Tricolor Lamps, superior | „ 10 0
Ticket Collectors' do. do. | „ 6 0
Cambridge Reading Lamps, Lacquered | „ 12 8
Do. do. do. Bronzed | „ 12 8
Bracket Swinging Lamps, for the Cabin | „ 10 8
Hanging do. do. do. | „ 18 0
Best Corrugated Galvanized Iron Roofing, per cwt. of about Sixty feet
Weather Cocks, with 4 points of the Compass, handsomely gilt and ornamental mountings, with Dog, Fox, Flying Horse, Swan, Hare, Pointer, Cock | each 50 0
Wire Work for Fowls, Game, Fruit, Kitchen Gardens, Rabbit Hutches, &c. &c. | per yard 1 0
A Flag Staff (lower Mast and top Mast with Rigging, &c. &c., complete) Price Rs. 120.

SHIPS' MASTS (disabled) purchased.

VERY BEST PORTLAND CEMENT for FLOORS of all kinds, DAMP WALLS, GARDEN PATHS, &c., &c.—Prices on application.

Splendid Pillar Lamps with Ornamental Posts also 4 Pedestal Lamps for Entrance Steps to Portico's.

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PHOTOGRAPHY.

MESSRS. TREACHER & CO., Operative Chemists, &c., the Medical Hall, Byculla, Bombay, beg to draw the attention of Amateurs and Professional Photographers to their extensive and well selected stock of Apparatus, Chemicals, and every other requisite for the practice of Photography—and they are now in a position to execute orders most favorably having recently established this branch and, to facilitate its working, fitted up Rooms especially adapted for the storage of the stock, at their commodious premises at Byculla, and further have placed a Photographic Chemist of great experience in charge of this branch.

CHEMICALS.

ACID, Acetic Glacial; Acetic Glacial for "Paper process;" Acetic Beaufoys; Boracic; Citric; Formic Gallic; Pyro Gallic; Hydrochloric, pure; Nitric pure; Malic; and Sulphuric, pure.
ALCOHOL, pure and absolute.
AMMONIA, solution Sp. Gr. 880°.
AMMONIUM, Chloride; Bromide and Iodide.
BARYTA, Nitrate.
CADMIUM Iodide; and Bromide.
CHLOROFORM, Pure, Duncan and Flockhart's, Sp. Gr. 1497.
COLLODIONS, Negative and Positive; Thomas'; Bolton's; Ponting's; and Ponting's Bromo Iodized; Sutton's; Sutton's Alcoholic; and for the Dry process.
COPPER, Nitrate, *lately imported.*
ETHER SULPHURIC, Rectified; and Sulphuric; and Absolute.
GUN COTTON, Soluble.
GUN PAPER, Soluble.
GOLD CHLORIDE, Pure and Neutral, in 15 and 30 gr. bottles; and for, or Sal d'Or.
GLYCYRRHIZINE, Solution, for producing intense negatives.
IODINE, Resublimed; Bromide; Chloride; and Tincture, Simple and Compound.
IRON, Bromide; Iodide; Protosulphate, pure, and Protonitrate in Solution.
KAOLIN.
LAMPBLACK, for Polishing.
LITMUS PAPER, in Books; and Tincture.
MAGNESIA, Nitrate.
MERCURY, pure, distilled.
POTASS, Nitrate, pure.
POTASSIUM, Bromide; Cyanide; Fluoride; and Iodide.
ROTTEN STONE, finest prepared.
ROUGE, for polishing.
SILVER, Ammonia Nitrate in Solution.
SILVER, Solution (Argento Cyanide of Potassium) for re-silvering Daguerotype Plates, and Electro Depositions; Bromide; Chloride; Cyanide; Nitrate, fused; perfectly neutral, and is free from *nitrite*; Nitrate, pure, Recrystallized, Baths, for Negatives and Positives, carefully prepared, and ready for immediate Iodide; and Iodide in Iodide of Potassium (for Collotype Process.)
SODA, Hyposulphite pure, free from Sulphate; Phosphate, and Acetate.
SODIUM, Chloride, pure; Bromide; and Iodide.
SOLUTION, for Iodizing Waxed Paper; and Sensitizing Waxed Paper.
TANNIN, pure.
TURMERIC Paper, in Books.
TRIPOLI finest Venetian.
VARNISHES, by Bolton, Thomas, Bland and Long, &c., consisting of
VARNISH, Amber in Chloroform; Crystal in Chloroform; Benzoin in Chloroform; Spirit, by Soehne Freres; and Jet Varnish, for Positives.

DIAMOND SOLUTION FOR CHEMICALLY CLEANING GLASS PLATES.

ACROMATIC LENSES OF SIZES.
BATHS, from 6½ by 4½ to 12 by 10.

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Glass Moulded and Hard Procelain, 6½ by 4½ to by 10.

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Best Patent Glass with "Ground Edges," by Messrs. CHANCE & Co., of the following sizes:—
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BOXES FOR HOLDING THE ABOVE PLATES, STEREOSCOPIC PLATES AND BOXES FOR HOLDING THE SAME.

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Albumenized Paper.	
Genuine Saxe.	
Extra Albumenized do.	
Turner's Negative and Positive	22 by 17
Whatman's do.	
Canson's Thin Negative.	and
„ Thick Positive.	
Hollingworth's Papers.	
Salted do.	
Pure Bibulous Paper, free from Iron.	17 by 11
Bibulous Extra thick for Blotting off Proofs.	
Circular Filtering Paper, of sizes.	

SUNDRIES.

Plate Holders.
Pneumatic Holders.
Pressure Frames, Oak and Mahogany.
Levelling Stands with Screws, for Coating and developing Plates.
Scales and Weights in Mahogany Boxes, with Glass Pans.
Scales in Oak Boxes with Brass Pans.
Graduated Glass Measures.
Glass Funnels and Stands.
Buckle Brushes.
Focussing Glasses.
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Horn Forceps, and Paper Clips.
Manson's Colors, various.
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Morocco Cases and Frames.
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